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23/6/87

FINANCIAL MANAGEMENT WORKSHOP

REVENUE GENERATION

PARTICIPANT MATERIALS OVERALL PROGRAM, EXPLANATORY HANDOUTS, AND WORKSHOP EXERCISES

prepared by

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for the

GOVERNMENT TRAINING INSTITUTE — MOMBASA

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and

REGIONAL HOUSING AND URBAN DEVELOPMENT OFFICE, USAID

MAY 1, 1987

OVERALL PROGRAM

SUNDAY AFTERNOON AND EVENING

A. OPENING CEREMONIES

1. Welcoming Remarks
2. Introductions and Approaches
 - a. Introductions

Staff and Participants
 - b. Schema For Entire Workshop Series
 - (1) Financial Management -- Planning and Budgeting
 - (2) Financial Management -- Revenue Generation
 - (3) Financial Management -- Expenditure Management and Control
 - (4) Financial Management -- Planning, Organizing, Staffing, Leading, and Controlling
3. Workshop Goals
 - a. To impart new knowledge regarding identification of revenue sources, determination of revenues potentially due, collection of revenues, reporting of revenues, and management and administration of the revenue generation process.
 - b. To develop new skills regarding the above listed aspects of revenue generation responsibilities -- especially (1) to accomplish problem-solving in the financial management area and (2) to provide improved management to this function.

- c. To develop attitudes and increase motivation so as to lead to identification of new revenue sources, improved schedules of charges, more comprehensive and accurate billing of revenues due, more effective collections, better controls, improved reporting, and prompt corrective actions.

4. Workshop Materials and Program

- a. Discussion of Overall Program # 1
- b. List of Workshop Materials # 2

Extensive use will be made of graphic and tabular handouts that illustrate the substantive concepts to be presented during this workshop. Participants will frequently be asked to engage in small group exercises. They will have the experience of analyzing and developing solutions to problems and issues in management and control of expenditures over the five-day workshop period. Central government officials participating in the workshop will be drawn on as experts in their respective fields.

Workshop
Materials

5. Workshop Schedule

Sunday Afternoon and Evening

5:00 p.m. - 6:15 p.m.: Opening Session
7:00 p.m. - 9:00 p.m.: Opening Dinner

Monday - Friday

8:00 a.m. - 10:30 p.m.: Workshop Sessions
10:30 a.m. - 10:45 a.m.: Morning Break
10:45 a.m. - 12:45 p.m.: Workshop Session
12:45 p.m. - 2:00 p.m.: Luncheon Break
2:00 p.m. - 3:30 p.m.: Workshop Session
3:30 p.m. - 3:45 p.m.: Afternoon Break
3:45 p.m. - 5:00 p.m.: Workshop Session*

Friday Evening

7:00 p.m. - 9:00 p.m. : Closing Dinner

* Sessions may run to 5:30 p.m. if necessary.

6. Workshop Logistics

Remarks as appropriate

B. OPENING DINNER

EVENING READING ASSIGNMENT: Item #s 4 through 15, except for #s 10 and 13, plus Appendices A, B, C, and D

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MONDAY - FRIDAY PROGRAM

MONDAY MORNING

Workshop
Materials

WORKSHOP EXERCISE ON REPORTS ON PROGRESS MADE IN
APPLYING CONCEPTS FROM THE PLANNING AND BUDGETING
WORKSHOP

Reports by local authority and central government teams on progress and results achieved in application of concepts and approaches presented in the most recent Financial Management Workshop on Planning and Budgeting.

3

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SUBSTANTIVE PROGRAM ON REVENUE GENERATION

A. RELATIONSHIP OF REVENUE GENERATION TO
FINANCIAL MANAGEMENT TO PUBLIC FINANCE

1. Importance of Sound Public Finance
at the Level of Local Authorities

#s 4 & 5

2. Excellent Financial Management as
the Key to Sound Public Finance

6

3. The Work of a Good Financial
Manager

7

4. Revenue Generation as a
Major Step in the Financial Management
Cycle

8

B. REVENUE GENERATION AS A COMPLEX ACTIVITY THAT PRESENTS
MANY PROBLEMS

1. Revenue Generation as a Complex
Activity

9

MONDAY AFTERNOON

2. Workshop Exercise on the Key Problems
Involved in Revenue Generation

10

C. STEPS INVOLVED IN REVENUE GENERATION

11

1. Step One: Identifying Sources of Revenue

a. Wide Variety of Revenue Sources

12

b. Formal Authorities for Raising Revenue

Appendices
A,B,C, and D

EVENING READING ASSIGNMENT: Item #s 14,15, & 18

TUESDAY MORNING

c. Differing Reliance on Sources by Local Authorities

(1) Workshop Exercise on Prioritization of Existing Revenue Sources for Local Authorities

13

(2) Differing Patterns of Revenue Generation

14

d. Many Sources and Many Means for Raising Revenue

15

e. Workshop Exercise on Under-exploited and Potential Added Sources

16

TUESDAY AFTERNOON

f. Workshop Exercise on Program for Developing Added Revenue Sources

17

2. Step Two: Determining Rents/Rates, License Fees, Charges for Services, and the Like

18

EVENING READING ASSIGNMENT: Item #s 19, 20, 21, 22, 24 & 26

WEDNESDAY MORNING

3. Step Three: Determining
Amounts Due, To Be Billed,
and To Be Collected
 - a. Sub-step One: Determining
Who Owes and How Much
 - b. Sub-step Two: Projecting Total
Revenue Theoretically Due #s 19 & 20
 - c. Sub-step Three: Projecting
Amounts That Will Be Billed
 - d. Sub-step Four: Projecting
Probable Collections #s 21 & 22
4. Step Four: Collecting Revenue
 - Introduction: Workshop Exercise on Problems
Encountered in Efforts To Collect Amounts Billed # 23
 - a. Sub-step One: Collecting
Revenue through Mail Collection
and Billing Efforts
 - b. Sub-step Two: Collecting
Revenue through Direct Personal
Contact with Those Owing # 24
 - c. Sub-step Three: Following Up
On Arrearages

WEDNESDAY AFTERNOON

5. Workshop Exercise on Better Establishing
Charges, Determining Amounts Due,
and Collecting What Is Owed # 25

D. MANAGEMENT AND ADMINISTRATIVE SUPPORTS
TO EFFECTIVE REVENUE GENERATION

Introduction

26

1. Factor One - National and Provincial Government Authorities and Supports
 - a. Legally-binding Laws, Regulations, and Authorities
 - b. Less Legally-binding Central, Provincial, and District Government Supports
 - c. Workshop Exercise on Evaluation of National, Provincial, and District-level Support

#27

EVENING READING ASSIGNMENT: Item #s 28, 29, 30, 32 & 33

THURSDAY MORNING

- c. Above topic, contd.
2. Factor Two: Authorities and Supports by Local Authorities
3. Factor Three: Organization of Local Authorities For Revenue Generation
 - a. Organization of the Council # 28
 - b. Organization of the Internal Administration # 29
 - c. Organization of the Treasurer's Department. # 30
 - d. Workshop Exercise on Ideal Organization Structure for Revenue Generation by Local Authorities # 31

4. Factor Four: Staffing and
Leadership of Revenue Generation

a. Staffing for Revenue Generation

THURSDAY AFTERNOON

b. Leadership and Motivation for
Revenue Generation

- (1) Leadership and Motivation
- (2) Position Descriptions and
Delegations
- (3) Policies and Procedures
- (4) Evaluation

5. Factor Five: Controls over
Revenue Generation

a. Fiscal Controls

b. Checks and Balances

c. Supervision and Management

6. Factor Six: Recording Current
Data

7. Factor Seven: Evaluating Results
on a Current Basis

8. Factor Eight: Taking Corrective
Actions

9. Factor Nine: Auditing of
Revenue Data

32

10. Factor Ten: Reporting of
Revenue Data

33

FRIDAY MORNING

Workshop
Materials

E. DEVELOPMENT OF BACK-HOME PROGRAMS
TO ENHANCE REVENUE GENERATION

1. Development of Back-home Programs
 - a. Workshop Exercise on Back-home Programs
of Local Authority Teams # 34
 - b. Workshop Exercise on Back-home Program
of the Team of Central and Provincial
Government Officials # 35
2. Reports by Local Authority and
Central and Provincial Government Teams on
Actions to Be Taken "Back Home"
 - a. Reports by Local Authority Teams

FRIDAY AFTERNOON

- a. Above topic, contd.
- b. Report by Central and Provincial
Government Team

F. EVALUATION OF WORKSHOP # 36

FRIDAY EVENING

G. CLOSING CEREMONIES

1. Closing Dinner
2. Certificates of Participation # 37

LIST OF WORKSHOP MATERIALS

SUNDAY AFTERNOON

1. Overall Program
2. List of Workshop Materials

MONDAY MORNING

3. Workshop Exercise - Report on Progress Made in Applying Concepts from the Planning and Budgeting Workshop
- *4. Public Finance at the Local Level
- *5. How the Local Financial Manager Looks on Public Finance
- *6. Case Study - Revenue, Expenditures and Balances by Department
- *7. Management Functions Performed by the Good Financial Manager
- *8. Another View of What Good Financial Management Involves
- *9. Elements of Revenue Generation

MONDAY AFTERNOON

10. Workshop Exercise - Prioritization of Problems Faced in Revenue Generation
- *11. Steps in Revenue Generation
- *12. Major Revenue Sources of Local Governments in Developing Countries

* Evening reading assignment

TUESDAY MORNING

13. Workshop Exercise -- Prioritization of Existing Revenue Sources for Local Authorities
- *14. Case Study -- Revenue by Detailed Listing of Sources in Order of Size of Receipts
- *15. Revenue Sources Potentially Available to Local Authorities
16. Workshop Exercise -- Prioritization of Under-exploited and Potential Added Revenue Sources

TUESDAY AFTERNOON

17. Workshop Exercise -- Program for Identifying and Developing Added Revenue Sources
- *18. Case Study -- Actual Per-Unit or Other Bases for Charges for Selected Major Sources of Revenue with Comments on Bases Judged More Appropriate

WEDNESDAY MORNING

- *19. Property Assessment and Collection Efficiencies
- *20. Water System Billing and Collection Efficiencies
- *21. Case Study -- Revenue by Department -- Estimates versus Actuals
- *22. Case Study -- Twenty Major Sources of Revenue in Order of Size with Actual Collections, Amounts Billed, and Estimates of Maximum Amounts Potentially Due
23. Workshop Exercise -- Problems Encountered in Efforts to Collect Amounts Billed
- *24. Case Study -- Major Sources of Revenue with Estimate of Revenue per KSh of Direct Costs for Collection of Each

* Evening reading assignment

WEDNESDAY AFTERNOON

- 25. Workshop Exercise - Program for Better Establishing Charges, Determining Amounts Due, and Collecting What Is Owed
- *26. Management and Administrative Supports to Revenue Generation by Local Authorities
- 27. Workshop Exercise - Evaluation of Impact of National, Provincial, and District-level Supports to Revenue Generation by Local Authorities

THURSDAY MORNING

- *28. Excerpt from "The Local Government Act - Chapter 265", Revised 1978, Section 92, Relating to Finance Committees
- *29. Excerpts from "The Local Government Act - Chapter 265", Revised 1978, Sections 107-130 and the Third Schedule, Relating in Part to Treasurers
- *30. Case Study - Organization of Local Authorities for Revenue Generation
- 31. Workshop Exercise - Ideal Organization Structure for Revenue Generation by Local Authorities

THURSDAY AFTERNOON

- *32. Excerpt from "The Local Government Act - Chapter 265", Revised 1978, Sections 227-242, Relating to Accounts and Audits
- *33. Case Study - Revenue-Related Reports, Distribution, and Frequency

FRIDAY MORNING

- 34. Workshop Exercise - Program for Increasing the Generation of Revenue in Participants' Local Communities
- 35. Workshop Exercise - Program for the Central and Provincial Governments for Improving Generation of Revenue by Local Authorities

* Evening reading assignment

FRIDAY AFTERNOON

36. Evaluation of Workshop

FRIDAY EVENING

37. Certificate of Participation

APPENDICES

- *A. Excerpts from "The Local Government Act - Chapter 265",
Revised 1978, Sections 143-226, Relating to Revenue
Generation Powers of Local Authorities
- *B. Fees and Charges for the Municipal Council of Nyeri -
Gazette Notice No. 4140, The Kenya Gazette, October 3, 1986
- *C. Fees and Charges for the Town Council of Voi - Gazette
Notice No. 415, The Kenya Gazette, January 23, 1987
- *D. Fees and Charges for the County Council of Wareng -
Gazette Notice No. 1258, The Kenya Gazette, March 20, 1987

* Evening reading assignment

WORKSHOP EXERCISE - REPORT ON PROGRESS MADE
IN APPLYING CONCEPTS FROM THE PLANNING AND BUDGETING WORKSHOP

Each local authority team is to report on progress made in applying the lessons learned in the last workshop on Planning and Budgeting. At that workshop, teams were asked to develop back-home plans for their local authorities. These plans were to incorporate and reflect the concepts presented in that workshop. Local authority teams may now choose one of two approaches for this present workshop.

- o Teams may report on progress made in implementing those back-home plans developed on the last day of that workshop.
 - o Alternatively, teams may complete the following format for their local authorities. The structure of the format generally follows the structure of topics covered in that most recent workshop. Please discuss (1) Planning/Budgeting to improve recurrent programs as well as (2) Planning/Budgeting for capital projects.
1. Have you discussed the concepts presented in that earlier workshop with your Council, Finance Committee, and/or special purpose committees? With your colleagues? With your subordinates?

2. What is being accomplished in better defining the mission/purpose of your local authority and its major organizational units and programs? Please give examples.

3. What is being accomplished in developing better assessments/forecasts of the anticipated future situation/environment: (1) external and internal assessments; (2) long-range (3-5 years) and short-range (1-2 years) assessments; and (3) implications of these assessments? Please give examples.

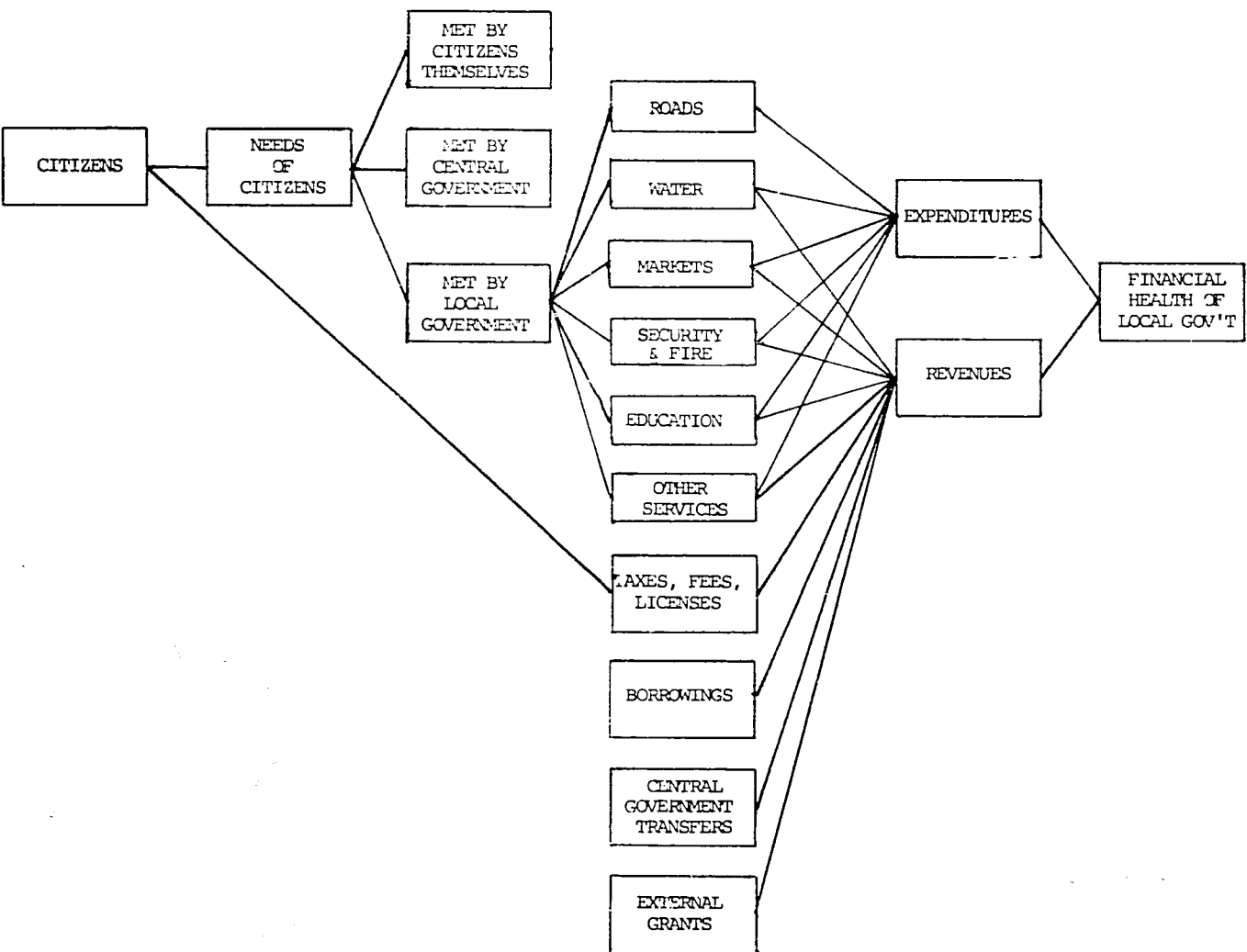
4. What is being accomplished in defining better objectives to be sought through your service and activity programs, i.e.: (1) goals (3-5 years) and (2) specific objectives (1-2 years)? Please give examples.

5. What is being accomplished in developing better written descriptions of your programs to achieve your chosen objectives, i.e.,: defining worksteps, determining schedules (any use of critical path techniques?); and assigning clear responsibility for worksteps and program results? Please give examples.

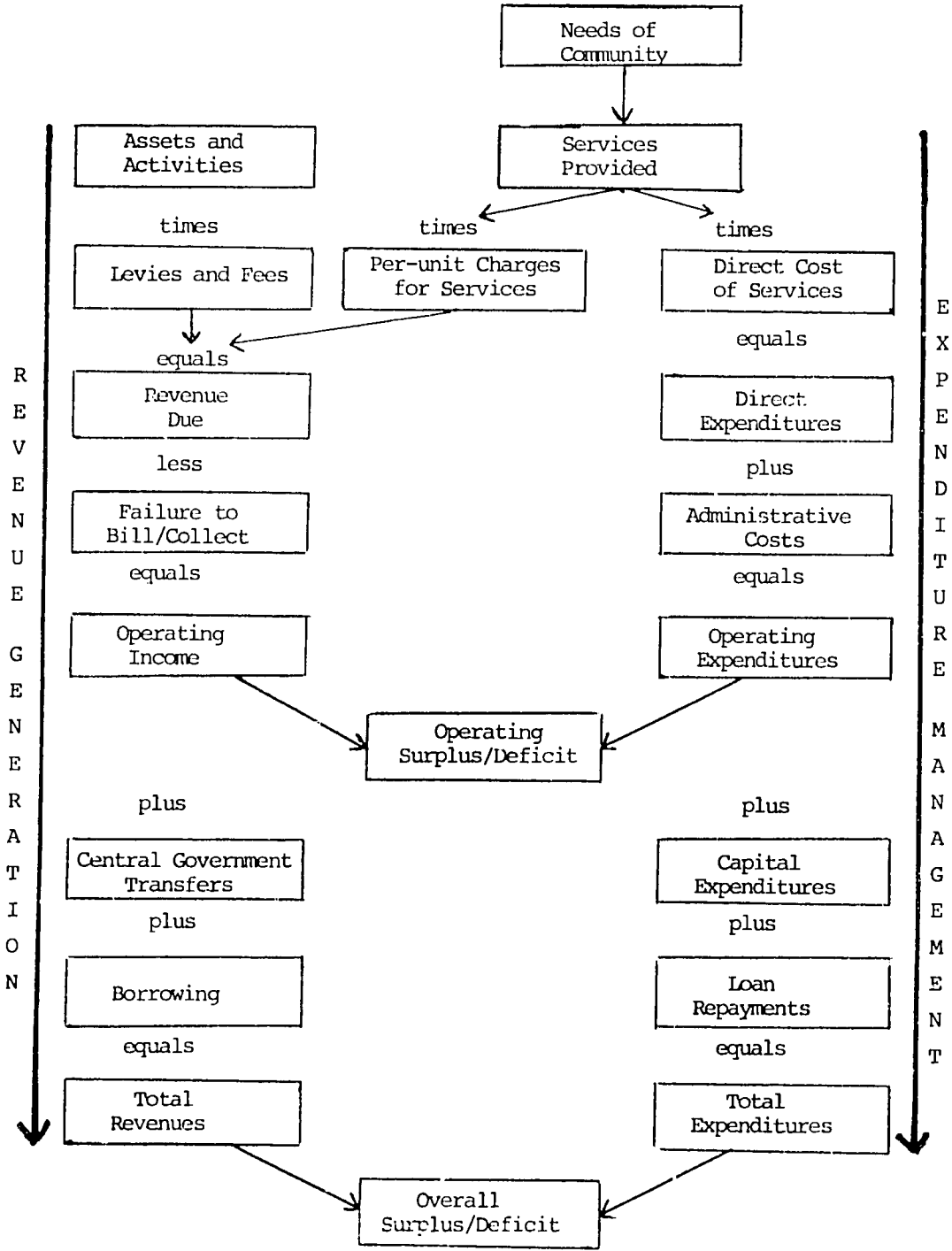
6. What is being accomplished in developing better budgets for the income and expenditures required to carry out your work programs, i.e.: (1) program/project and organizational budgets; (2) line item budget detail; (3) quarterly or semi-annual breakdowns of budgeted revenues and expenditures; and (4) revised budgets during the course of the year to reflect actual performance to date and anticipated future changes from original budget expenditures? Please give examples.

7. What is being done to develop improved policies for guidance on major recurring issues? Please give examples.
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8. What is being done to develop improved procedures to define ways that routine activities are to be performed? Please give examples.
-
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-
-
9. What other comments, if any, have you on your attempts to improve planning and budgeting in your local authority?
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-
-
-
-
-
-
-

PUBLIC FINANCE AT THE LOCAL LEVEL



HOW THE LOCAL FINANCIAL MANAGER LOOKS ON PUBLIC FINANCE



CASE STUDY - REVENUE, EXPENDITURES AND BALANCES BY DEPARTMENT

Community: Municipal Council B
Period Covered: Calendar 1984

Department	Income		Expenditures		Balances **	
	Pounds (1)	% (2)	Pounds (3)	% (4)	(1-3) (5)	(3-1) (6)
1. Administration						
a. Clerk's, Admin. & Legal	2,089	0.1%	60,474	2.7%	(58,385)	2895%
b. Treasurer's	2,860	0.1	103,491	4.6	(100,631)	3619%
c. Mayoral Parlour and General Expenses	-	-	29,427	1.3	(29,427)	Inf.
d. Municipal Offices	-	-	8,888	0.4	(8,888)	Inf.
e. Central Stores	-	-	6,819	0.3	(6,819)	Inf.
2. By-law Enforcement & Licenses	193,198	5.8	40,670	1.8	152,528	21%
3. Markets	175,868	5.3	137,852	6.1	38,016	78%
4. Bus Park	26,144	0.8	20,540	0.9	5,604	79%
5. Social Services	25,214	0.8	97,571	4.3	(72,357)	387%
6. Slaughterhouse	17,365	0.5	18,661	0.8	(1,296)	107%
7. Public Health						
a. Refuse Collection and Disposal	51,727	1.6	30,902	1.4	20,825	60%
b. Street Cleaning	-	-	5,001	0.2	(5,001)	Inf.
c. Other	38,404	1.2	265,858	11.8	(227,454)	692%
8. Education	787,525	23.7	670,817	29.8	116,708	85%
9. Town Planning/Public Works	19,341	0.6	137,116	6.1	(117,775)	709%
10. Water Services	638,280	19.2	192,232	8.6	446,048	30%
11. Sewerage Services	250,367	7.5	75,047	3.3	175,320	30%
12. Housing	201,243	6.1	226,387	10.1	(25,144)	112%
13. Rate Income	772,907	23.3	-	-	772,907	0
14. Housing Development*	119,722	3.6	119,722	5.3	-	100%
 TOTALS	 3,322,254	 100%	 2,247,475	 100%	 1,074,779	 68%

* World Bank Project

** 11 Departments in "deficit" and 8 in "surplus".

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CASE STUDY - REVENUE, EXPENDITURES AND BALANCES BY DEPARTMENT, cont.

Community: Municipal Council: C
Period Covered: Calendar 1984

Department	Income		Expenditures		Balances*	
	Pounds (1)	% (2)	Pounds (3)	% (4)	(1-3) (5)	(3-1) (6)
1. Administration						
a. Clerk's	965	0.1%	48,373	4.8%	(47,408)	5,113%
b. Treasurer's	-	-	68,668	6.8	(68,668)	Inf.
c. Mayoral Parlour	-	-	24,427	2.4	(24,427)	Inf.
d. General Expenses	-	-	48,135	4.8	(48,135)	Inf.
e. Municipal Offices	1,475	0.1	38,110	3.8	(36,635)	2,514%
f. Central Stores	-	-	4,300	0.4	(4,300)	Inf.
g. Security	-	-	31,566	3.1	(31,566)	Inf.
2. Licensing and Inspection	161,089	13.7	22,618	2.2	138,471	14%
3. Markets	29,129	2.5	12,002	1.2	17,127	41%
4. Bus Park	21,381	1.8	3,681	0.4	17,700	41%
5. Social Services	6,766	0.6	38,651	3.8	(31,885)	571%
6. Slaughterhouse	24,671	2.1	17,322	1.7	7,349	17%
7. Public Health	776	0.1	48,600	4.8	(47,824)	5,376%
a. Refuse Collection and Disposal	60,720	5.2	44,989	4.5	15,731	74%
b. Street Cleaning	-	-	9,425	0.9	(9,425)	Inf.
c. Prevention of Disease	120	0.01	28,774	2.9	(28,654)	13,976%
8. Education	17,688	1.5	31,978	3.2	(14,289)	161%
9. Town Planning	-	-	-	-	-	-
10. Public Works	-	-	57,553	5.7	(57,553)	Inf.
11. Water Services	316,954	27.0	89,271	8.9	227,683	28%
12. Sewerage Services	210,361	17.9	78,565	7.8	131,796	37%
13. Housing	320,725	27.3	245,812	24.4	75,113	77%
14. New Stadium	1,767	0.2	7,793	0.8	(5,966)	438
15. Hiredraft	101	0.01	5,971	0.6	(5,870)	5,912%
TOTALS	1,174,688	100%	1,005,622	100%	169,066	86%

* 15 Departments in "deficit" and 8 in "surplus".

CASE STUDY - REVENUE, EXPENDITURES AND BALANCES BY DEPARTMENT, cont.

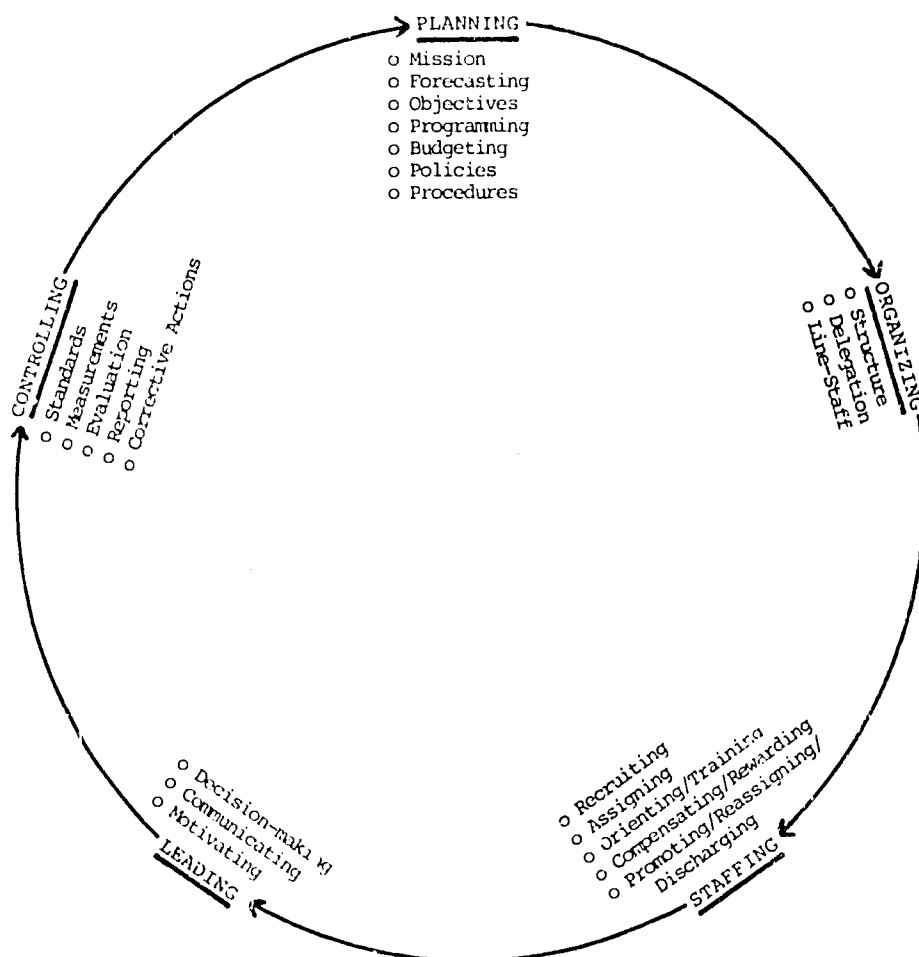
Community: Municipal Council C
Period Covered: Calendar 1984

<u>Department</u>	<u>Income</u>		<u>Expenditures</u>		<u>Balances*</u>	
	<u>Pounds</u>	<u>%</u>	<u>Pounds</u>	<u>%</u>	<u>(1-3)</u>	<u>(3÷1)</u>
	(1)	(2)	(3)	(4)	(5)	(6)
1. Administration						
a. Clerk's	1,988	1.7%	15,913	9.8%	(13,925)	800%
b. Treasurer's	-	-	22,927	14.1	(22,927)	Inf.
c. Civic (includes Councillors)	-	-	15,961	9.9	(15,961)	Inf.
2. Licensing and Inspection	26,158	21.8	-	-	26,158	0
3. Market (Fees & Plot Rent)	36,198	30.1	43,988	27.1	(7,790)	122%
4. Bus Park(Toll Charges)	38,705	32.2	-	-	38,705	0
5. Social Services (Nursery School)	210	0.2	33,575	20.7	(33,365)	15988%
6. Housing	2,907	2.4	-	-	2,907	-
7. Refuse Collection and Disposal	-	-	-	-	-	-
8. Water Services	1,098	0.9	9,105	5.6	(8,007)	829%
9. Garage	-	-	7,049	4.4	(7,049)	Inf.
10. Sale of Plans	2,657	2.2	-	-	2,657	0
11. Cattle Cesses	3,013	2.5	-	-	3,013	0
12. Produce Cesses	2,114	1.8	-	-	2,114	0
13. Veterinary (Dipping Fees & Hides & Skins Cess)	940	0.8	13,563	8.4	(12,623)	14429%
14. Rate Income (Site Value & Land)	516	0.4	-	-	516	0
15. Central Government Grant	3,746	3.1	-	-	3,746	0
 TOTALS	 120,250	 100%	 162,081	 100%	 (41,831)	 135%

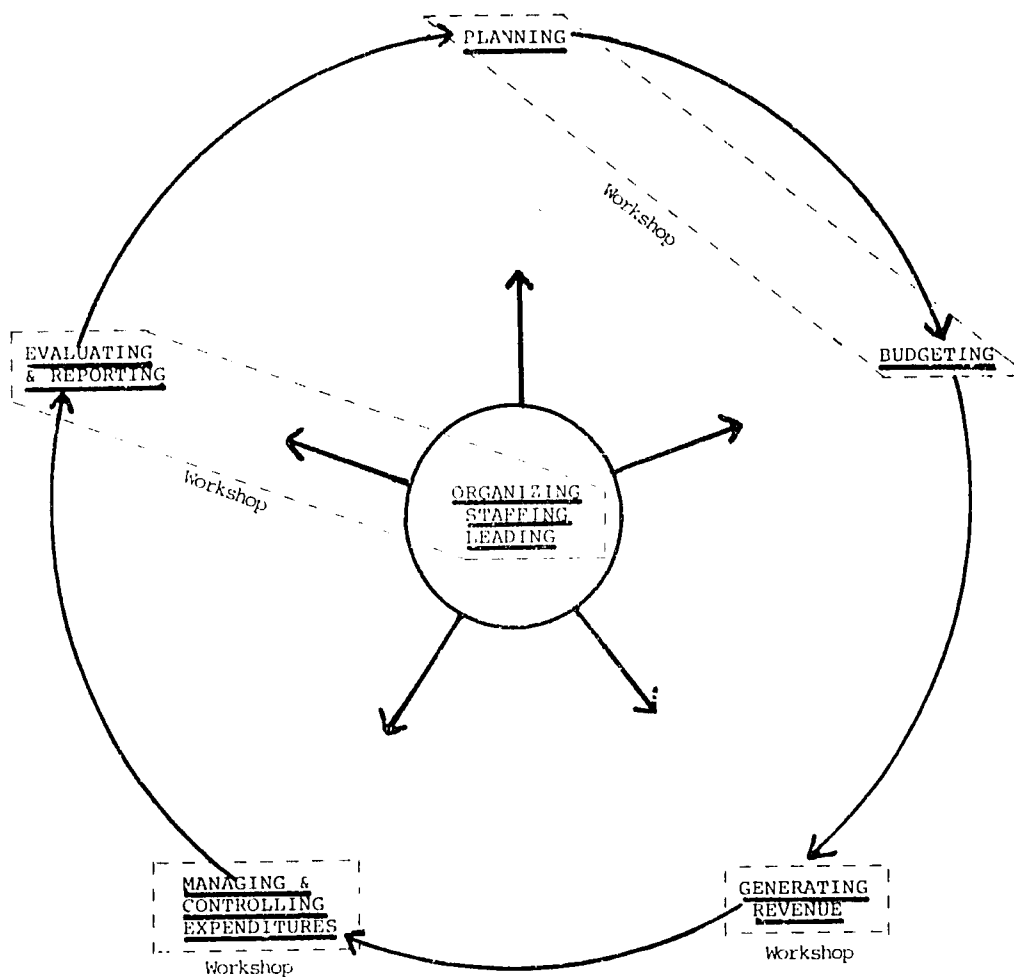
* 8 departments in "deficit" and 8 in "surplus".

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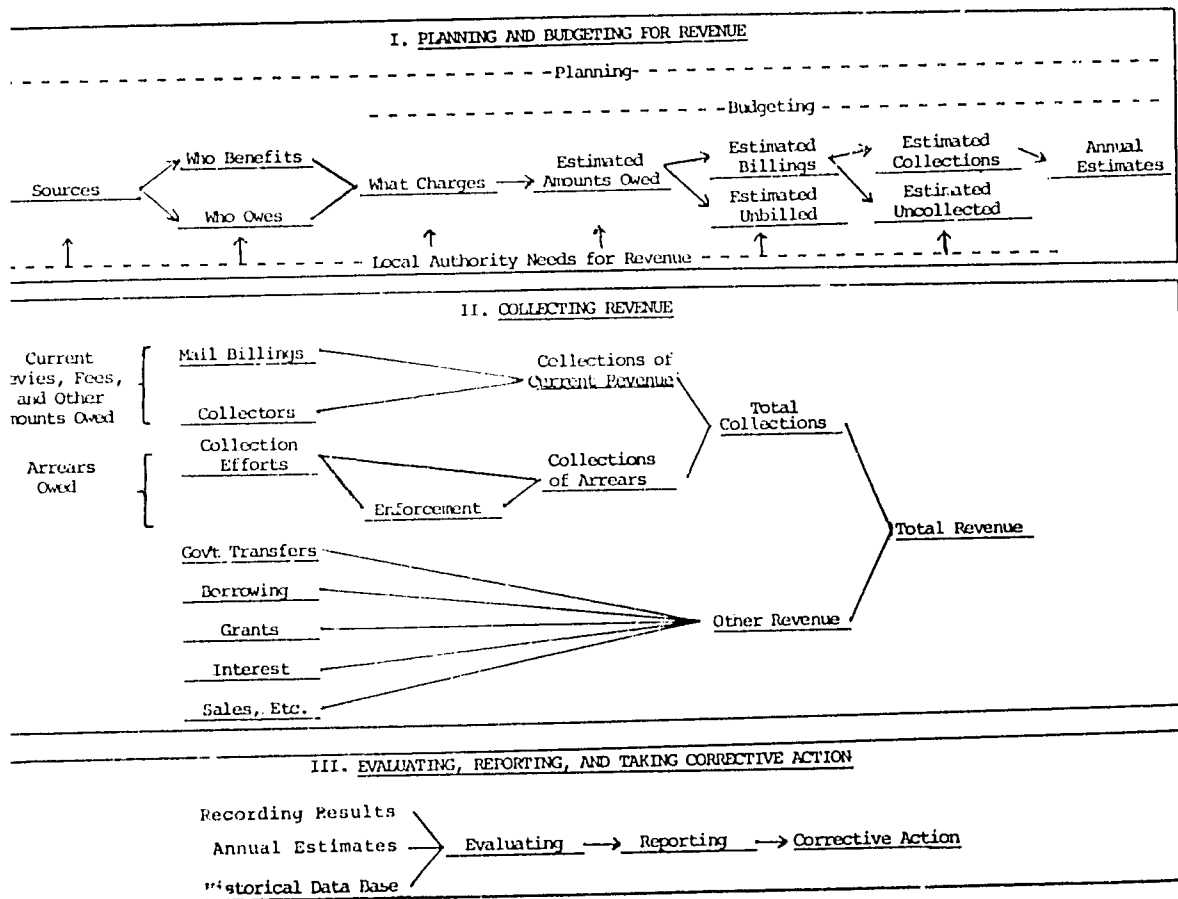
MANAGEMENT FUNCTIONS PERFORMED
BY THE GOOD FINANCIAL MANAGER



ANOTHER VIEW OF WHAT GOOD FINANCIAL MANAGEMENT INVOLVES



ELEMENTS OF REVENUE GENERATION



WORKSHOP EXERCISE - PRIORITIZATION OF PROBLEMS FACED
IN REVENUE GENERATION

Please organize into groups as indicated by the discussion leader. Select a chairman to be responsible for seeing to it that your group completes the exercise in the time assigned. Select also a person to write down your group's results on a flip chart and a spokesman. Then list below, in priority order, the ten to fifteen most significant problems faced by your local authority in generating the revenue you need to provide for the services you should be providing to the wananchi in your area.

1. _____

2. _____

3. _____

4. _____

5. _____

6. _____

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13.

14.

15.

STEPS IN REVENUE GENERATION

1. IDENTIFYING LEGITIMATE SOURCES OF REVENUE
 - a. Enabling legislation
 - b. Local Council actions
 - c. Other local authorities
 - d. Ministry of Local Government
 - e. Other information sources
2. DETERMINING RATES/RENTS, LICENSE FEES, CHARGES FOR SERVICE, AND THE LIKE
 - a. Cost of providing service
 - b. Value of service
 - c. Charges levied by other local authorities
 - d. Charges levied by other organizations (e.g., business firms)
 - e. What the "market will bear"
 - f. Local authority needs for revenue
 - e. Pricing policies that will not reduce revenue collected
 - f. Kenyan government laws and regulations
3. DETERMINING AMOUNTS DUE, TO BE BILLED, AND TO BE COLLECTED
 - a. Determining who owes and how much
 - (1) Who benefits from the service?
 - (2) Who is responsible for paying for the service?
 - (3) What is the unit price to be charged for the service
 - (4) How much of the service is utilized?
 - (5) How much is owed for the service (price times usage)?

b. Projecting revenue theoretically due

- (1) Services rendered and assets/activities
subject to charge

times
- (2) Charges for services and fees and
levies

times
- (3) Number of persons owing for services and
other charges/levies

c. Projecting amounts that will be billed

- (1) Persons owing on whom records are available

times

Assets/activities subject to charge plus services
delivered for which records are available

times

Levies/fees, and prices for services
- (2) Causes of failure to bill
 - (a) Failure to identify some persons who owe
for services
 - (b) Failure to identify and bill total amounts
due from those who owe
- (3) Historical trends

d. Projecting probable collections

- (1) Amounts billed

less

Amounts not collected
- (2) Causes of failure to collect amounts actually billed
 - (a) Lack of follow-up
 - (b) Lack of enforcement tools
 - (c) Lack of controls to ensure amounts
collected are remitted.
- (3) Historical trends

4. COLLECTING REVENUE

- a. Preparing and issuing bills and otherwise making contact with persons on amounts due
 - (1) Mail collection efforts
 - (2) Personal collection efforts
- b. Providing for needed information, staffing, and effort
 - (1) Record keeping on persons receiving services and otherwise owing for levies and other charges
 - (2) Timeliness of billings
 - (3) Workload
 - (4) Staffing
 - (a) Quantity
 - (b) Quality
 - (c) Training
 - (5) Organization
 - (6) Effort
- c. Following up on arrears
 - (1) Staffing
 - (2) Diligence
 - (3) Legal remedies
 - (4) Practical limitations

MAJOR REVENUE SOURCES OF LOCAL GOVERNMENTS IN DEVELOPING COUNTRIES

- | | |
|---|--|
| <p>1. <u>Local Taxes</u></p> <ul style="list-style-type: none">a. Real Property—Land Rates*b. Personal Property Tax (e.g., automobile, household furnishings, jewelry, (etc.)c. Per Capita (Poll) Tax**d. Income, or Graduated Personal, Taxe. Business and Professional Servicesf. Sales Taxg. Excise Tax (i.e., a tax on manufacture, sale or consumption of selected commodities.h. Agricultural Production Cesses** and Processing Taxes <p>2. <u>Licences</u></p> <ul style="list-style-type: none">a. Occupational*b. Vending*c. Business Premises*d. Special Event*e. Vehicle | <p>3. <u>Patrimony</u></p> <ul style="list-style-type: none">a. Rent of Property*b. Surplus/Profits from Enterprises*c. Sale of Property* <p>4. <u>Use Charges</u></p> <ul style="list-style-type: none">a. Charges from Public Services Consumers*b. Betterment Levies* <p>5. <u>Other Non-Tax Revenues</u></p> <ul style="list-style-type: none">a. Fines*b. Payment for Services Rendered to Higher-level Government and/or Other Organizations*c. Interest Income on Invested Cash* <p>6. <u>Central Government Transfers</u></p> <ul style="list-style-type: none">a. Grants*b. Revenue Sharing <p>7. <u>Borrowing</u></p> <ul style="list-style-type: none">a. Short Term Debt*b. Local Inter-fund Borrowing*c. Long-Term Capital Investments* |
|---|--|

* Available to Kenyan local authorities

** Available to only selected Kenyan local authorities

WORKSHOP EXERCISE - PRIORITIZATION OF EXISTING REVENUE SOURCES
FOR LOCAL AUTHORITIES

Please put down what your group believes to be the fifteen major revenue sources both (1) for municipal and town councils and (2) for county councils. Then prioritize the revenue sources in descending order of amount of revenue generated based on what your group feels to be the typical more-or-less average pattern for Kenyan local authorities.

Municipal and Town Councils

- 1. _____
- 2. _____
- 3. _____
- 4. _____
- 5. _____
- 6. _____
- 7. _____
- 8. _____
- 9. _____
- 10. _____
- 11. _____
- 12. _____
- 13. _____
- 14. _____
- 15. _____

County Councils

- 1. _____
- 2. _____
- 3. _____
- 4. _____
- 5. _____
- 6. _____
- 7. _____
- 8. _____
- 9. _____
- 10. _____
- 11. _____
- 12. _____
- 13. _____
- 14. _____
- 15. _____

CASE STUDY - REVENUE BY DETAILED LISTING OF SOURCES IN ORDER
OF SIZE OF RECEIPTS

Community: City Council A
Period Covered: Calendar 1983

<u>Revenue Source</u>	<u>Pounds</u>		<u>%</u>
1. Site Value Rates	11,944,065	66%	30.59%
2. Sale of Water	8,996,744		23.04%
3. Government Grants	4,661,008	85%	11.94%
4. Housing	3,736,097		9.57%
5. Sewerage	2,980,824		7.64%
6. Refuse Collection & Disposal	1,018,361		2.61%
7. Markets	596,335		1.53%
8. Primary Schools Amenities Fees	578,114		1.48%
9. City Hall Annex Rent	411,304		1.05%
10. Parking Meters	281,361		0.72%
11. Licensing	267,400		0.68%
12. Maternity Hospital Fees	139,844		0.36%
13. Cemetery and Crematorium	109,306		0.28%
14. Day Nurseries	108,133		0.27%
15. Road Re-instatement Charges	101,547		0.26%
16. City Planning Files Storage Charges	86,825		0.22%
17. Town Planning Approval of Plans Fees	83,044		0.21%
18. Car Park Fees	71,035		0.18%
19. City Court General Fees	63,815		0.16%
20. Exhauster Service	57,164		0.15%
21. Shopping Centers & Beer Shops	45,321		0.12%
22. Health Centers Maternity Fees	45,011		0.12%
23. Stadium & Sports Grounds	33,959		0.09%
24. Sale of Plants and Soil	27,848		0.07%
25. Country Bus Station Fees	25,793		0.07%
26. Mortuary & Funeral Fees	24,913		0.06%
27. Signboards Erection Fees	24,896		0.06%
28. Legal Expenses Recovered	24,023		0.06%
29. Inoculation Fees	21,983		0.06%
30. Night Soil Collection & Disposal	19,521		0.05%
31. Hire of Computer Services	17,303		0.04%
32. Communicable Diseases Prevention	16,248		0.04%
33. Scavenging and Sweeping	10,906		0.03%
34. Others	2,409,748		6.17%
	<u>39,039,839</u>		<u>100.00%</u>

NOTE: Three of these 34-plus revenue sources produced 66% of total revenue and six produced 85% of the total.

CASE STUDY - REVENUE BY DETAILED LISTING OF SOURCES IN ORDER
OF SIZE OF RECEIPTS, contd.

Community: Municipal Council B
Period Covered: Calendar 1984

<u>Revenue Source</u>	<u>Pounds</u>	<u>%</u>
1. Education (other than Primary Schools)	780,952	23.5%
2. Rates Income	772,907	23.3%
3. Water Charges	632,280	19.0%
4. Sewerage Charges	248,430	7.5%
5. Housing Rents	201,243	6.1%
6. Licenses	193,146	5.8%
7. Markets	175,863	5.3%
8. Housing Development*	119,722	3.6%
9. Dust Bin Charges	51,727	1.6%
10. Bus Terminal Fees	26,144	0.8%
11. Cesspit Emptying	19,751	0.6%
12. Slaughter Fees	17,335	0.5%
13. Nursery Fees	10,163	0.3%
14. Stadium Gate Fees	9,550	0.29%
15. New Water Connection	8,000	0.24%
16. Storm Water Drains	7,610	0.23%
17. Youth Center Fees	7,570	0.23%
18. Maternity Fees	5,801	0.20%
19. Primary Schools	5,573	0.20%
20. International Vaccine Fees	3,614	0.11%
21. Food Handlers Fees	3,082	0.09%
22. Sale of Coffins	3,053	0.09%
23. Hire Charges (Social Services)	2,950	0.07%*
24. Civil Cases Awards	2,089	0.06%
25. Sale of Plans	2,075	0.06%
26. Clearance Certificate (Central and Financial Administration)	1,600	0.05%
27. Sundry (Central and Financial Administration)	1,260	0.04%
28. Sewer - Connections	1,195	0.04%
29. Bucket Charges	1,142	0.03%
30. Animal Attraction Rent	785	0.02%

79%

94%

*World Bank Project

31. Rent of Bar	730	0.02%
32. Cemeteries Fees	723	0.02%
33. Sale of Plants	642	0.02%
34. Sewer - Sludge	642	0.02%
35. Pest Control Charges	324	0.01%
36. Evening Classes	247	0.01%
37. Call Out Fees (Town Engineer)	229	0.01%
38. Trust Fund (Social Services)	200	0.01%
39. Donations	183	0.01%
40. Restaurant Rent	120	-
41. Sewer - Miscellaneous	100	-
42. W.C. Drains	76	-
43. Recovery Charges		
(Central & Financial Administration)	50	-
44. Ambulance Fees	20	-
45. Public Health -Miscellaneous & Sundry		
(Public Health)	18	-
46. Sale of Materials (Social Services)	<u>1</u>	<u>-</u>
TOTAL REVENUE	3,322,254	100%

NOTE: Five of these 46 revenue sources produced 79% of total revenue and eight produced 94% of the total.

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CASE STUDY - REVENUE BY DETAILED LISTING OF SOURCES IN ORDER
OF SIZE OF RECEIPTS, contd.

Community: Municipal Council C
Period Covered: Calendar 1983

<u>Revenue Source</u>	<u>Pounds</u>	<u>%</u>
1. Site Value Rates	429,090	20.3
2. Sale of Water	3,500,000	16.6
3. House Rents (and Shops) Estates (Staff Houses, Transit Accommodation)	263,377	12.5
4. Gov't Grant - Teachers Salaries	239,852	11.4
5. Sewerage Charges	195,000	9.2
6. Interest on Investment	116,426	5.5
7. Contributions - Water Fund	100,000	4.7
8. Gov't Grant - Drugs and Dressings	70,000	3.3
9. Trade and General Licenses	67,436	3.2
10. Interest on Investment (Water)	45,000	2.1
11. Refuse Collection & Disposal	32,500	1.5
12. Gov't Grant - School Fees	28,000	1.3
13. Municipal Bus Park Fees	21,618	1.0
14. Fees - Schools	18,845	0.9
15. Slaughter and Hides Fees	18,217	0.9
16. Housing Fund Contribution (to Street Lighting)	1,500	0.7
17. Wholesale Market	12,250	0.6
18. Interest in Investment (Housing Admin.)	10,000	0.5
19. Fees and Rents (Municipal Market)	7,497	0.4
20. Meter Rents (Water)	7,000	0.3
21. Rents - Shops and Bar	6,648	0.3
22. Gov't Grant - Graduated Personal Tax	6,065	0.3
23. House Rent - Schools	5,580	0.3
24. Fees (Nursery Schools)	5,471	0.3
25. Interest (3 Estates)	5,200	0.25
26. Siding Rents (Estate)	3,956	0.16
27. Hoarding Fees (Building Inspections)	2,551	0.12
28. Inoculation Fees	1,987	0.09
29. Homecraft Training Center Fees	1,836	0.09
30. Ambulance Fees	1,648	0.08
31. Charcoal Stores (Estate)	1,629	0.08
32. Plan Scrutiny Fees	1,582	0.07
33. Private Works (Municipal Offices)	1,425	0.07
34. Bicycle Licenses	1,311	0.06
35. Consent to Transfer/Lease Property (License Dept.)	1,275	0.06

65%

79%

<u>Revenue Source</u>	<u>Pounds</u>	<u>%</u>
36. Temporary Stalls	1,091	0.05
37. Rest House Rents	1,050	0.05
38. Rents - Social Hall Bar	1,048	0.05
39. Late Application Fees (License Dept.)	1,037	0.05
40. Burial Fees	999	0.05
41. Rent - Council Chamber	935	0.04
42. Occupation Permit Fees	924	0.04
43. Sale of Application Forms (License Dept.)	886	0.04
44. Clearance Certificate (Municipal Offices)	840	0.04
45. Stadium Gate Collections	684	0.03
46. Advocate's Fees	637	0.03
47. Court Fines	584	0.27
48. Ante-Natal Cards (Health Centers)	507	0.02
49. UJI/Nyoyo Stalls/Kitolen Sony Rents	457	0.02
50. Other Miscellaneous Income	418	0.02
51. Hire of Social Hall	398	0.02
52. Sewerage Connections	337	0.02
53. Hire of Hearse	300	0.01
54. Rents (Fire & Ambulance Services)	264	0.01
55. Grounds Rents (Estate)	260	0.01
56. Homecraft Training Center Sales		
Materials	252	0.01
57. Sale of Plants	239	0.01
58. Water Charges - Schools	212	0.01
59. Stock Rents (Fire & Ambulance Services)	204	0.01
60. Verandah Licenses	168	0.01
61. Disinfestation Fees	158	0.01
62. Stock Sale Yard Fees	134	0.01
63. Homecraft Training Center Rents	108	0.01
64. Flushing Sewer	87	-
65. Shamba Permits	74	-
66. Dog Licenses	34	-
67. Rechargeable Works (Water)	24	-
68. Sundries (Municipal Offices)	13	-
69. Sale of Sludge	10	-
70. Deposit for Feited (Estate)	10	-
71. Laboratory fees (Public Health)	5	-
72. Processing Fees (Slaughterhouse)	5	-
73. Sundries (Water)	3	-
74. Conservancy	1	-
Total	2,460,646	100%

Note: Six of these 74 revenue sources produced 65% of total revenue and 12 produced 79% of the total.

CASE STUDY - REVENUE BY DETAILED LISTING OF SOURCES IN ORDER
OF SIZE OF RECEIPTS, contd.

Community: Municipal Council D
Period Covered: Calendar 1983

<u>Revenue Source</u>	<u>Pounds</u>	<u>%</u>
1. Water	115,544	19%
2. Teachers Grants	113,607	18%
3. Housing Estates Rents	99,729	17%
4. Sewerage Charges	72,927	12%
5. Site Value Rates	68,835	11%
6. Trade Licenses	32,929	6%
7. Drugs and Dressings Grants	27,500	5%
8. Market Fees	17,475	3%
9. Slaughter House Fees	11,913	2%
10. Bus Park	11,818	2%
11. G.P.T. Compensation Grant	5,065	1%
12. Hire of Exhauster	3,851	0.6%
13. Stadium Grant	3,000	0.5%
14. Nursery Schools Fees	2,410	0.4%
15. Pollorate Charges	2,404	0.4%
16. Plot Cultivation	1,833	0.3%
17. Refuse Collection	1,650	0.3%
18. Interest on Government Stock	1,582	0.3%
19. Water Turn on Fees	700	0.1%
20. Housing Deposit	616	0.1%
21. Plan Approval Fees	552	0.1%
22. Stadium Gates	543	0.1%
23. Ambulance Fees	500	0.1%
24. Court Fees - Share	501	0.1%
25. Cycle and Dog Discs	301	0.05%
26. Vaccine	211	0.04%
27. Others	2,293	0.4%
	<u>600,288</u>	<u>100%</u>

77%

95%

NOTE: Five of these 27-plus revenue sources produced 77% of total revenue and ten produced 95% of the total.

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CASE STUDY - REVENUE BY DETAILED LISTING OF MAJOR SOURCES
IN ORDER OF SIZE OF RECEIPTS, contd.

Community: County Council E
Period Covered: Calendar 1984

<u>Revenue Source</u>	<u>Pounds</u>		<u>%</u>	
1. Toll Charges	38,705	}	57%	}
2. Markets fees	29,548			
3. Wholesale Licenses	10,909			
4. Other Licenses	10,085			
5. Plot Rent	6,650			
6. Central Government Grant	3,746			} 80%
7. Stock Sales	3,013			
8. House Rent	2,907			
9. Occupational Licenses	2,697			
10. Sale of Plans	2,657			
11. Bicycle Licenses	2,467			
12. Produce Cess	2,114			
13. Miscellaneous Income	1,988			
14. Water Income	1,098			
15. Dipping Fees	496			
16. Hides and Skins Cess	444			
17. Site Value Rates	348			
18. Nursery School Fees	210			
19. Land Rent	168			
TOTAL REVENUE	120,250		100%	

Note: Two of these 19 revenue sources produced 57% of total revenue and five produced 80% of the total.

CASE STUDY - REVENUE BY DETAILED LISTING OF MAJOR SOURCES
IN ORDER OF SIZE OF RECEIPTS, contd.

Community: County Council F
Period Covered: Calendar 1983

<u>Revenue Source</u>	<u>Pounds</u>		<u>%</u>	
1. Land Rate	49,470	} 73%	26.06%	} 93%
2. Poll Rate	30,000		15.81%	
3. Stock Sales	28,000		14.75%	
4. Show Entry Fees	17,000		8.95%	
5. Plot Rent	14,250		7.56%	
6. House Rent	13,020		6.86%	
7. Traders Licence	12,000		6.32%	
8. Market Fees	5,600		2.95%	
9. Site Value Rate	3,976		2.09%	
10. Nursery School Fees	2,500		1.31%	
11. Slaughter Fees	1,700		0.89%	
12. Land Clearance Certificate	1,500		0.79%	
13. Bicycle Licence	1,500		0.79%	
14. Wholesalers Licence	1,500		0.79%	
15. Rent of Offices	1,440		0.75%	
16. Tea Income	1,240		0.65%	
17. Application & Transfer Fees	1,000		0.52%	
18. Beer Hall Rent	600		0.31%	
19. Water Meter Income	500		0.26%	
20. Building Plans	500		0.26%	
21. Cultivation Fees	400		0.21%	
22. Hides and Skin Cesses	380		0.20%	
23. Staff Fees	366		0.19%	
24. Wattle Bark Cesses	350		0.18%	
25. Conservancy Fees	350		0.18%	
26. Stock Buyers Licence	300		0.15%	
27. Hire of Chamber	100		0.15%	
28. Other Licences	100		0.15%	
29. Stadium Fees	100		0.15%	
30. Charcoal Cess	30		0.015%	
31. Burial Fees	20		0.01%	
32. Miscellaneous Income	2		0.001%	
TOTAL REVENUE	189,794		100%	

Note: Five of these 32 revenue sources produced 73% of total revenue and ten produced 93% of the total.

REVENUE SOURCES POTENTIALLY AVAILABLE TO LOCAL AUTHORITIES

	Charges for Utility Services	Charges for Improvements	Licenses	Other Service Charges & Fees	Property Taxes	Rents & Leases	Sales	Profits on Business Operations	Interest and Dividends	Other
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
A. <u>Land & Buildings</u>										
1. Land										
2. Buildings					x	x	x			
3. Sidewalks & similar improvements	x				x	x	x	x		
B. <u>Utilities</u>										
1. Water	x	x								
2. Sewerage	x	x								
3. Drainage	x	x								
4. Electricity	x	x								
5. Refuse collection/ disposal	x									
6. Processed sewerage										
C. <u>Housing for Citizens</u>								x		
1. Sites										
2. Structures						x	x			
D. <u>Markets</u>										
1. Stalls		x	x	x						
2. Open spaces		x	x	x		x	x			
3. Total complex		x				x	x			
					x	x				

	Charges for Utility Services	Charges for Improvements	Licenses	Other Service Charges & Fees	Property Taxes	Rents & Leases	Sales	Profits on Business Operations	Interest and Dividends	Other
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
E. <u>Animals/Birds</u>										
1. Cattle/goat/sheep/ pig/fowl										
a. Slaughter			x	x						
b. Cold storage			x	x				x		
c. Dipping			x	x				x		
d. Auction				x						
e. Hides				x						
f. Manufacture of by-products			x				x			
2. Veterinary			x	x			x	x		
F. <u>Pound</u>										
1. Articles										
2. Vehicles				x			x			
3. Animals				x			x			
4. Birds				x			x			
G. <u>Education</u>										
1. Schools			x	x	x	x				
H. <u>Health</u>										
1. Hospitals			x	x	x	x	x	x		
2. Health centers			x	x	x	x	x	x		
3. Ambulances				x						
4. Disinfecting and disinfestation				x						

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	Charges for Utility Services	Charges for Improvements	Licenses	Other Service Charges & Fees	Property Taxes	Rents & Leases	Sales	Profits on Business Operations	Interest and Dividends	Other
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
I. Cemetery, etc										
1. Cemetery plots					x		x			
2. Mortuary				x	x					
3. Crematoria				x	x					
4. Funerals					x					
5. Burial					x					
J. Cultural/Recreational										
1. Theatres			x	x	x	x		x		
2. Concert halls			x	x	x	x		x		
3. Cinemas			x	x	x	x		x		
4. Public halls			x	x	x	x		x		
5. Aquariums			x	x	x	x		x		
6. Parks		x	x	x	x			x		
7. Game reserves		x	x	x	x			x		
8. Camping			x	x				x		
9. Boating			x	x				x		
K. Lodgings										
1. Lodging houses			x	x	x	x	x	x		
2. Boarding houses			x	x	x	x	x	x		
L. Food and Drink										
1. Tea room			x		x	x	x	x		
2. Cafes			x		x	x	x	x		
3. Restaurants			x		x	x	x	x		
4. Eating-houses			x		x	x	x	x		
5. Snack-bars			x		x	x	x	x		
6. Bakehouses			x		x	x	x	x		
7. Butchers' shops			x		x	x	x	x		
8. Grocers' shops			x		x	x	x	x		
9. Manufacture/storage/ sale of articles of food and drink			x	x	x	x	x	x		

	Charges for Utility Services	Charges for Improvements	Licenses	Other Service Charges & Fees	Property Taxes	Rents & Leases	Sales	Profits on Business Operations	Interest and Dividends	Other
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
10. Milk										
a. Manufacture			x	x						
b. Inspection				x	x		x	x		
c. Treatment				x	x					
d. Distribution			x	x	x					
e. Sale			x	x	x					
M. <u>Vehicles</u>										
1. Buses										
2. Matatus			x	x	x	x	x	x		
3. Automobiles			x	x	x	x	x	x		
4. Bicycles			x		x		x			
5. Tricycles			x				x			
N. <u>Communications</u>										
1. Radio										
2. Television			x		x			x		
			x		x			x		
O. <u>Registrar</u>										
1. Birth										
2. Death				x						
3. Marriage				x						
4. Deeds				x						
P. <u>Miscellaneous</u>										
1. Public weighing machines										
2. Laundry				x						
				x						

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	Charges for Utility Services	Charges for Improvements	Licenses	Other Service Charges & Fees	Property Taxes	Rents & Leases	Sales	Profits on Business Operations	Interest and Dividends	Other
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Q. <u>Loans</u>										
1. MLG/LGLA										x
2. NHC										x
3. Ministry of Water Supply										x
4. Other Kenya Government										x
5. Banks										x
6. Corporations										x
7. Individuals										x
8. Foreign lenders										x
R. <u>Grants</u>										
1. Kenya government										x
2. Foreign donors										x
3. Other										x
S. <u>Investment Income</u>										
1. Bank deposits										x
2. Loans										x
3. Other investments										x
T. <u>Sales of Assets</u>										
1. Land*										x
2. Movable property										x
3. Impounded articles**										x

* See A above

** See F above

5

WORKSHOP EXERCISE - PRIORITIZATION OF UNDER-EXPLOITED
AND POTENTIAL ADDED REVENUE SOURCES

- A. Please list -- in priority order -- existing revenue sources that your group feels are under-exploited by local authorities*

Existing but Under-Exploited Revenue Sources for Local Authorities

<u>Sources in Priority Order</u>	<u>Comments</u>
1. _____ _____	1. _____ _____
2. _____ _____	2. _____ _____
3. _____ _____	3. _____ _____
4. _____ _____	4. _____ _____
5. _____ _____	5. _____ _____

- B. Please list -- in priority order -- potential added revenue sources not now relied on (or relied on hardly at all)*

Potential Added Revenue Sources for Local Authorities

<u>Sources in Priority Order</u>	<u>Comments</u>
1. _____ _____	1. _____ _____
2. _____ _____	2. _____ _____
3. _____ _____	3. _____ _____
4. _____ _____	4. _____ _____
5. _____ _____	5. _____ _____

* Use back of sheet if your group has more than five to suggest.

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WORKSHOP EXERCISE - PROGRAM FOR IDENTIFYING AND
DEVELOPING ADDED REVENUE SOURCES

Please review your group's five Existing but Under-exploited Revenue Sources and your five Potential Added Revenue Sources from the last workshop exercise, Item #16. Select one revenue source from each of these groups. Then use the format below to indicate the steps that your local authorities might take (1) to confirm the practicality and feasibility of better exploiting these two revenue sources and (2) to actually develop and install them as real sources of significant added revenue in your local authorities.

A. EXISTING BUT UNDER-EXPLOITED REVENUE SOURCE: _____

1. Steps To Be Taken To Confirm the Practicality and Feasibility of
Your Proposal

In preparing your results, please consider such matters as the following:

- o Data to be examined for assistance in the effort
- o Agencies/persons to be contacted for help/advice
- o Other steps to be taken (by clerk/treasurer/etc.: by/with council, etc.)

2. Steps To Be Taken To Actually Develop and Install the Proposal as a Real Source of Significant Added Revenue in Your Local Authorities

In preparing your results, please consider such matters as the following.

- o Steps to be taken by clerk/treasurer/other department heads?
- o Steps to be taken with/by the local council?
- o. Steps to be taken with local citizens, business groups, etc.?
- o. Steps to be taken with central/provincial governments?
- o Other steps to be taken, if any?

B. POTENTIAL ADDED REVENUE SOURCE: _____

1. Steps To be Taken to Confirm the Practicality and Feasibility of Your Proposal

In preparing your results, please consider such matters as the following:

- o Data to be examined for assistance in the effort
- o Agencies/persons to be contacted for help/advice
- o Other steps to be taken (by clerk/treasurer; by/with council, etc.)

2. Steps To Be Taken To Actually Develop and Install the Proposal as a Real Source of Significant Added Revenue in Your Local Authorities

In preparing your results, please consider such matters as the following.

- o Steps to be taken by clerk/treasurer/other department heads?
- o Steps to be taken with/by the local council?
- o Steps to be taken with local citizens, business groups, etc.?
- o Steps to be taken with central/provincial governments?
- o Other steps to be taken, if any?

CASE STUDY - ACTUAL PFR UNIT OR OTHER BASES FOR CHARGES FOR SELECTED MAJOR SOURCES
OF REVENUE WITH COMMENTS ON BASES JUDGED MORE APPROPRIATE

Community: Municipal Council B

Period Covered: Calendar 1984

<u>Revenue Source</u>	<u>Revenue Pounds</u>	<u>Basis for Charges</u>	<u>Comments</u>
1. Education	780,952	100 for School Education Levy	Not commented on
2. Rate Income	772,907	7 1/2% on unimproved site value	<u>Said to be appropriate-- one of highest in country</u>
3. Water	632,280	Per 1000 litres: 2 for 1st 30,000, 250 for next 20,000, 2 for above 50,000 litres; minimum 60 per month	Said to be appropriate
4. Sewerage Charges	248,430	Per litre charges plus 60 mo. minimum including for dust bin collection	Said to be appropriate
5. Housing Rents	201,243	250-900 mo.	<u>Ought to be doubled but no more than 25% increase would be approved</u>
6. Licenses	193,148	Many different fees	Generally judged appropriate
7. Markets	175,868	Municipal Market - charges per facility. Open Air Market - 10% of value of goods; 1 minimum	Said to be appropriate
8. Housing Development*		119,722	n.a.
9. Dust Bin Charges	51,727	5 for hire 15 for clearance 40 for refuse disposal fee per entry See also #4 above	Said to be appropriate

*World Bank Project

<u>Revenue Source</u>	<u>Revenue Pounds</u>	<u>Basis for Charges</u>	<u>Comments</u>
10. Bus Terminal Fees	26,144	10 for taxi cabs 1-7 seats per day 12 for taxi cabs over 7 seats per day 5 for matatus 1-7 seats per day 6 for matatus 7-20 seats per day 1,000 for taxi with yellow bands per year 10 for buses per entry Plus seasonal rates	<u>Ought to be doubled if bus park is improved</u>
11. Cess Pit Emptying	19,751	150 for 1st load 60 for subsequent loads 350 minimum. Plus fees for deposit within and outside Council boundaries	Said to be appropriate
12. Slaughter Fees	17,365	50 for cattle including hide preparation 20 for sheep/goats 2 for chickens Plus fees for municipal and private slabs	Said to be appropriate
13. Nursery Fees	10,163	60 for Day Nursery School per month 30 for Area Nursery School per month	Said to be reasonable
14. Stadium Gate Fees	9,550	20% of Gate Collection of which 15% to Council and 5% for floodlights; 80% of Gate actually goes to clubs, etc.	<u>Council should be getting 30% of Gate or more</u>
15. New Water Connection Fees	8,000	60 for reconnection 500 minimum for new connection 1000-3500 where road surface is broken up	Said to be appropriate

<u>Revenue Source</u>	<u>Revenue Pounds</u>	<u>Basis for Charges</u>	<u>Comments</u>
16. Storm Water Drain Fees	7,610		Said to be appropriate
17. Youth Center Fees	7,570	700 per year	Not commented on
18. Maternity Fees	6,801	200	<u>Should be 10% higher to break even but is public service</u>
19. Primary Schools	6,573		Not commented on
20. Int'l Vaccine Fees	3,614	20 booklet 7.5 small pox 50 yellow fever 40 cholera	Said to be appropriate and set by World Health Organization

CASE STUDY - ACTUAL PER UNIT OR OTHER BASES FOR CHARGES FOR SELECTED MAJOR SOURCES
OF REVENUE WITH COMMENTS ON BASES JUDGED MORE APPROPRIATE, contd.

Community: Municipal Council C
Period Covered: Calendar 1983

	<u>Revenue Source</u>	<u>Revenue Pounds</u>	<u>Basis for Charges</u>	<u>Comments</u>
1.	Site Value Rates	429,090	4%	Judged adequate but could request central government approval for increase if desired
2.	Sale of Water	350,000	Gazette - 2.2 per 1,000 for 1,000-100,000 litres; 2.C5 per 1,000 above 100,000 litres.	<u>Judged adequate -- highest in Kenya.</u> <u>All charges including loan costs passed back to consumer</u>
3.	House Rents - Estates	263,377		Not commented on
4.	Gov't Grant-Teachers Salaries	239,852	n.a.	
5.	Sewerage Charges	195,000	Gazette - 2.05 per 1,000 litres for 1,000-100,000; 1.90 above 100,000	Judged adequate
6.	Interest on Invest.	116,426	n.a.	
7.	Contr. - Water Fund	100,000	n.a.	
8.	Gov't Grant - Drugs and Dressing	70,000	n.a.	
9.	Trade & General Licenses	67,436	Gazette	Judged adequate in most cases
10.	Interest on Invest. - Water	45,000	n.a.	

9X

<u>Revenue Source</u>	<u>Revenue Pounds</u>	<u>Basis for Charges</u>	<u>Comments</u>
11. Refuse Collection and Disposal	32,500	16 per dust bin for service per month	Judged adequate
12. Gov't Grant - School Fees	28,000	n.a.	
13. Municipal Bus Park Fees	21,618	Gazette	Not commented on
14. Fees - Schools	18,845	Gazette	Not commented on
15. Slaughter/Hides Fees	18,217	Gazette - 50 for cattle and 30 for sheep/goats	<u>50 for cattle judged adequate - 30 for sheep/goats so high as to reduce usage of facility and should be cut back to 15</u>
16. Housing Fund Contr.*	15,000	n.a.	
17. Wholesale Market	12,250	Gazette	Not commented on
18. Interest on Invest. - Housing	10,000	n.a.	
19. Fees and Rents: Municipal Market	7,497	Gazette	Not commented on
20. Meter Rents - Water	7,000	Gazette	Not commented on
21. All Other	<u>413,538</u>		
TOTAL	2,460,646		

* To Street Lighting

Note: Local staff feels that locating added sources of revenue not now exploited (e.g., fees for copying machines) is more important than raising present rates.

CASE STUDY - ACTUAL PER UNIT OR OTHER BASES FOR CHARGES FOR SELECTED
MAJOR SOURCES OF REVENUE WITH COMMENTS ON BASES
JUDGED MORE APPROPRIATE, contd.

Community: County Council E
 Period Covered: Calendar 1984

<u>Revenue Source</u>	<u>Revenue Pounds</u>	<u>Basis for Charges</u>	<u>Comments</u>
1. Toll Charges	38,705		<u>This is toll on traffic to Uganda; should collect tolls in both directions.</u>
2. Market Fees	29,548		Not commented on*
3. Wholesale Licenses	10,909		<u>Already high because so dependent on them</u>
4. Other Licenses	10,085		<u>Already high because so dependent on them</u>
5. Plot Rent	6,650		Not commented on*
6. Central Government Grant	3,746		n.a.
7. Stock Sales	3,013		Not commented on*
8. House Rent	2,907	250 for 2 rooms (large)	<u>Quite low; should raise immediately by at least 10% (much more could be justified).</u>
9. Occupational Licenses	2,697		<u>Already high because so dependent on them</u>
10. Sale of Plans	2,657		Not commented on*
11. Bicycle Licenses	2,467		<u>Already high because so dependent on them</u>

<u>Revenue Source</u>	<u>Revenue Pounds</u>	<u>Basis for Charges</u>	<u>Comments</u>
12. Produce Cess	2,114		Not commented on*
13. Miscellaneous	1,988		Not commented on*
14. Water Income	1,098	120 flat rate per month	<u>Up to 10 families may use this water; no meters; too low - could justify large increase - but this is service on which, in an area such as this, the county council is only supposed to break even.</u>
15. Dipping Fees	496		Not commented on*
16. Hides and Skins Cess	444		Not commented on*
17. Site Value Rate	348		Not commented on*
18. Nursery School Fees	210		Not commented on*
19. Land Rent	168		Not commented on*

*General comment was that charges are appropriate for services not specifically commented on.

CASE STUDY - ACTUAL PER UNIT OR OTHER BASES FOR CHARGES FOR SELECTED
MAJOR SOURCES OF REVENUE WITH COMMENTS ON BASES
JUDGED MORE APPROPRIATE, contd.

Community: County Council F
Period Covered: Calendar 1983

<u>Revenue Source</u>	<u>Revenue Pounds</u>	<u>Basis for Charges</u>	<u>Comments</u>
1. Land Rate	49,470	2/= per acre	<u>Min. of 60/= 1-20 acre and thereafter flat rate of 5/= per acrea - not popular - cost of collection high.</u>
2. Poll Rate	30,000	20/= per person	<u>To raise by 100% to 40 per person in light of inflation</u>
3. Stock Sales	28,000	30/= per cow	No comment
4. Show Entry Fees	17,000	25/= - 10/= per person	No comment
5. Plot Rent	14,250	100/= p.a.	<u>To raise by 200% to 300/= p.a. due to land appreciation</u>
6. House Rent	13,020	600/=	<u>Raise by 20%</u>
7. Traders Licences	12,000	200/=	<u>Raise by 50%</u>
8. Market Fees	5,600	5% commodity	<u>Raise by 10% commodity</u>
9. Site Value Rate	3,976	7%	<u>Raise by 10%</u>
10. Nursery School Fees	2,500	15/= per term	<u>Raise to 25/= per term</u>
11. Slaughter Fees	1,700	20/= cows &	<u>Raise to 30/= cow & 15/- goats</u>

<u>Revenue Source</u>	<u>Revenue</u>	<u>Basis for Charges</u>	<u>Comments</u>
12. Land Clearance Certificates	1,500	Land-100/= & 50/= (loan)	<u>300/= for land - 200/=</u> <u>loan</u>
13. Bicycle Licenses	1,500	10/=	Appropriate
14. Wholesalers Licenses	1,500	2000/= & 1500/=	Appropriate
15. Rent of Offices	1,440	600/=	Appropriate
16. Tea Income	1,240	-	Appropriate
17. Application & Transfer Fees	1,000	Transfer 250/=	<u>Transfer-300/= &</u>
		<u>App/=30/=</u>	<u>App. 30/=</u>
18. Beer Hall Rent	600	1000/= per month	<u>Raise to 2000/= p.m.</u>
19. Water Meter Income	500	10/= per month	<u>Raise to 20/= per</u> <u>month</u>
20. Building Plans	500	To raise to 800/=	<u>Printing cost high</u>
		per month	

PROPERTY ASSESSMENT AND COLLECTION EFFICIENCIES

<u>Property Tax System Components</u>	<u>Theoretical Situation</u>	<u>Actual Results As Carried Out</u>	<u>Efficiency</u>
IDENTIFY PROPERTIES TO BE TAXED	12,000 taxable properties	8,000 properties recorded on tax rolls	66 2/3%
ASSESS PROPERTY VALUES	Kshs. 50,000 average value	Kshs. 30,000 average assessed value	60%
DETERMINE TOTAL VALUATION	Kshs. 600,000,000 total valuation (12,000 x Kshs. 50,000)	Kshs. 240,000,000 actual valuation (8,000 x Kshs. 30,000)	40%
CALCULATE TOTAL LIABILITY(AT 5%)	Kshs. 30,000,000 total liability (Ksh. 600,000,000 x 5%)	Kshs. 12,000,000 recorded liability (Kshs. 240,000,000 x 5%)	40%
COLLECT LEVIES	100% theoretical collection efficiency	50% actual collection efficiency	50%
YIELD	Kshs. 30,000,000 theoretical yield	Kshs. 6,000,000 actual yield (Kshs. 12,000,000 x 50%)	20%

Actual Efficiency of Tax Collection = Amount Collected ÷ Yield = 20%

WATER SYSTEM BILLING AND COLLECTION EFFICIENCIES

A. Collection Efficiencies

1. <u>Total Revenue Base</u>	<u>KShs.</u>
a. Amount of water delivered (litres)	15,000,000
b. Average charge/litre	x 1.50
c. Total revenue base (a x b)	22,500,000
2. <u>Amounts Billed and Collected</u>	
d. Amount billed	16,200,000
e. Billing efficiency versus amount due ($d \div c$)	x 72%
f. Amount collected	12,600,000
3. <u>Collection Efficiency</u>	
g. Collection efficiency versus billings (%) ($f \div d$)	72%
h. Collection efficiency versus amount due (%) ($f \div c$)	56%

B. Revenue Lost Through Poor Billing and Collection Inefficiencies

1. <u>Amount Lost Due to Poor Billing</u>	<u>Kshs</u>
a. Total revenue base estimate (amount that should be billed)	22,500,000
b. Amount actually billed	- <u>16,200,000</u>
c. Amount lost due to poor billing (a - b)	6,300,000
2. <u>Amount Lost Due to Collection Inefficiencies</u>	
d. Amount actually billed	16,200,000
e. Amount actually collected	- <u>12,600,000</u>
f. Amount lost due to collection inefficiencies (d - e)	<u>3,600,000</u>
3. <u>Total Lost from Billing and Collection Inefficiencies (c + f)</u>	9,900,000 =====

CASE STUDY - REVENUE BY DEPARTMENT - ESTIMATES VERSUS ACTUALS

Community: Municipal Council B
Period Covered: Calendar 1984

Department	Estimates Pounds (1)	Actuals Pounds (2)	Overages (Underages) (2-1) Pounds (3)	Actuals as % of Estimates (2/1) (4)
1. Administration				
a. Clerk's, Admin. and Legal	3,640	2,089	(1551)	57%
b. Treasurer's	2,800	2,860	60	102%
c. Mayoral Parlour)	-	-	-	-
d. General Expenses)	-	-	-	-
e. Municipal Offices	-	-	-	-
f. Central Stores	-	-	-	-
2. By-law Enforcement and Licenses	232,130	193,198	(38,932)	83%
3. Markets	191,200	175,868	(15,332)	92%
4. Bus Park	50,000	26,144	(23,856)	52%
5. Social Services	41,145	25,214	(15,931)	61%
6. Slaughterhouse	25,200	17,365	(7,835)	69%
7. Public Health				
a. Refuse Collection and Disposal	90,000	51,727	(38,273)	57%
b. Street Cleaning	-	-	-	-
c. Other	86,910	38,404	(48,506)	44%
8. Education	866,300	787,525	(78,775)	91%
9. Town Planning)				
10. Public Works)	25,420	19,341	(6,079)	76%
11. Water Services	1,222,000	638,280	(583,720)	52%
12. Sewerage Services	350,800	250,367	(100,433)	71%
13. Housing	264,630	201,243	(63,387)	76%
14. Rate Income	660,000	772,907	112,907	117%
15. Housing Development*	119,722	119,722	-	100%
TOTAL	4,231,897	3,322,254	909,643	79%

*World Bank Project

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CASE STUDY - REVENUE BY DEPARTMENT - ESTIMATES VERSUS ACTUALS. contd.

Community: Municipal Council C
Period Covered: Calendar 1984

<u>Actual as %</u>					<u>Actual as %</u>	
<u>Department</u>	<u>Estimates</u>	<u>Actuals</u>	<u>Overages</u> <u>(Underages)</u>		<u>of Estimate</u>	
	Pounds (1)	Pounds (2)	(2-1) Pounds (3)		(2-1) (4)	
1. Administration						
a. Clerk's	900	956	56		106%	
b. Treasurer's	-	-	-		-	
c. Mayoral Parlour	-	-	-		-	
d. General Expenses	-	-	-		-	
e. Municipal Offices	-	-	-		-	
f. Central Stores	-	-	-		-	
g. Security	-	-	-		-	
2. Licensing and Inspection	70,020	72,460	2,440		103	
3. Markets	20,500	29,120	8,620		142	
4. Bus Park	30,000	21,381	(8,619)		71	
5. Social Services	-	-	-		-	
6. Slaughterhouse	26,700	24,541	(2,159)		92	
7. Public Health	-	-	-		-	
a. Refuse Collection						
and Disposal	45,000	49,080	4,080		109	
b. Street Cleaning	-	-	-		-	
8. Education Rents	25,270	17,688	(7,582)		70	
9. Town Planning	14,500	10,698	(3,802)		74	
10. Public Works	-	-	-		-	
11. Water Services (Sale)	464,000	569,889	105,889		123	
12. Sewerage Services	220,520	234,860	14,340		106	
13. Housing	351,240	359,019	7,779		102	
TOTALS	1,279,650	1,389,698	110,048		109%	

NOTE: Based on figures provided by Council subsequent to field trip.

CASE STUDY - REVENUE BY DEPARTMENT - ESTIMATES VERSUS ACTUALS, contd.

Community: County Council E
Period Covered: Calendar 1984

Actual as %

<u>Department</u>	<u>Estimates</u> Pounds (1)	<u>Actual</u> Pounds (2)	<u>Overages</u> (Underages) (2-1) Pounds (3)	<u>Actuals as %</u> of Estimates (2÷1) (4)
1. Administration				
a. Clerk's	3,000	1,988	(1,012)	66%
b. Treasurer's	-	-	-	-
c. Civic (includes Councillors)	-	-	-	-
2. Licensing and Inspection	31,000	26,158	(4,842)	84%
3. Market (Fees & Plot Rent)	17,400	36,198	18,798	208%
4. Bus Park (Toll Charges)	45,500	38,705	(6,795)	85%
5. Social Services (Nursery School)	-	210	210	Inf.
6. Housing	1,770	2,907	1,137	164%
7. Refuse Collection and Disposal	1,000	-	(1,000)	0
8. Water Services	3,000	1,098	(1,902)	37%
9. Garage	-	-	-	-
10. Sale of Plans	2,000	2,657	657	133%
11. Cattle Cesses	-	3,013	3,013	Inf.
12. Produce Cesses	5,200	2,114	(3,086)	41%
13. Veterinary (Dipping Fees & Hides & Skins Cess)	3,000	940	(2,060)	31%
14. Rate Income (Site Value & Land)	10,420*	516*	(9,904)	5%
15. Central Government Grant	-	3,746	3,746	Inf.
TOTALS	<u>123,290</u>	<u>120,250</u>	<u>(3,040)</u>	<u>98%</u>

* Estimates included the Town, now a separate local authority

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CASE STUDY - TWENTY MAJOR SOURCES OF REVENUE IN ORDER OF SIZE WITH ACTUAL COLLECTIONS,
AMOUNTS BILLED, AND ESTIMATES OF MAXIMUM AMOUNTS POTENTIALLY DUE

Community: City Council A
Period Covered: Calendar 1983

Revenue Source In Order of Size	Pounds			%		
	Actual Collections	Amounts Billed	Estimates of Maximum Amounts Potentially Due	Collections Versus Billings (1÷2)	Billings Versus Potentially Due (2÷3)	Collections Versus Potentially Due (1÷3)
	(1)	(2)	(3)	(4)	(5)	(6)
1. Rates	11,944,065	16,606,157	17,000,000	72%	97%	70%
2. Water	10,537,581	8,767,969	10,000,000	120%	88%	105%
3. Government Grants	4,661,000	5,409,200	5,409,200	86%	-	-
4. Housing	3,736,097	3,300,000	3,300,000	113%	100%	113%
5. Sewerage	3,603,324	2,958,832	3,000,000	121%	99%	120%
6. Refuse Collection	1,018,361	1,020,000	1,500,000	100%	68%	67%
7. Markets	596,335	650,000	650,000	92%	100%	92%
8. Primary School Amenities Fees	578,114	399,720	400,000	144%	100%	144%
9. City Hall Annex Rent	411,304	427,000	427,000	96%	100%	96%
10. Parking Meters	281,361	300,000	300,000	94%	100%	94%
11. Licensing	267,400	427,900	450,000	62%	95%	59%
12. Maternity Hospital Fees	139,844	160,000	140,000	87%	114%	100%
13. Cemetery and Crematorium	-	-	-	-	-	-
14. Day Nurseries	108,133	88,400	90,000	122%	98%	120%
15. Road Reinstatement Fees	101,547	120,000	120,000	100%	100%	100%
16. City Planning House Storage Charges	86,825	90,000	90,000	96%	100%	96%
17. Town Planning	83,044	85,000	85,000	98%	100%	98%
18. Car Park Fees	71,035	76,000	76,000	93%	100%	93%
19. City Court General	63,815	64,000	64,000	100%	100%	100%
20. Exhauster Services	57,164	60,000	60,000	95%	100%	95%
TOTALS	38,346,349	41,010,178	43,161,200	94%	95%	102%

NOTE: The Council used actual billing figures where available; where these were difficult to get, 1983 estimated figures were used.

CASE STUDY - TWENTY MAJOR SOURCES OF REVENUE IN ORDER OF SIZE WITH ACTUAL COLLECTIONS,
AMOUNTS BILLED, AND ESTIMATES OF MAXIMUM AMOUNTS POTENTIALLY DUE, cont.

Community: Municipal Council B
Period Covered: Calendar 1984

Revenue Source In Order of Size	Pounds		Estimates of Maximum Amounts Potentially Due	%		
	Actual Collections	Amounts Billed		Collections Versus Billings (1÷2)	Billings Versus Potentially Due (2÷3)	Collections Versus Potentially Due (1÷3)
	(1)	(2)	(3)	(4)	(5)	(6)
1. Educational (Other Than Primary School)	780,952	780,952	866,300*	100%	90%	90%
2. Rates Income	772,907	659,868	660,000*	117%	100%	117%
3. Water Charges	632,280	464,712	1,222,000*	136%	38%	52%
4. Sewerage Charges	248,430	248,030	350,800*	100%	71%	71%
5. Housing Rents	201,243	264,630	264,630*	76%	100%	76%
6. Licenses	193,148	232,130	232,130*	83%	100%	83%
7. Markets	175,868	191,200	191,200*	92%	100%	92%
8. Housing Development**	119,722	119,722	119,722*	100%	100%	100%
9. Dust Bin Charges	51,727	51,727	90,000*	100%	57%	57%
10. Bus Terminal Fees	26,144	26,144	50,000*	100%	52%	52%
11. Cess Pit Emptying	19,751	19,751	30,000*	100%	66%	66%
12. Slaughter Fees	17,365	17,365	25,200*	100%	69%	69%
14. Stadium Gate Fees	9,550	9,550	11,000*	100%	87%	87%
13. Nursery Fees	10,163	10,163	12,825*	100%	79%	79%
15. New Water Connections	8,000	8,100	8,100*	99%	100%	99%
16. Storm Water Drains	7,610	7,610	7,610*	100%	100%	100%
17. Youth Center Fees	7,570	7,570	9,000*	100%	84%	84%
18. Maternity Fees	6,801	6,801	31,250*	100%	22%	22%
19. Primary Schools	6,573	6,573	32,000*	100%	21%	21%
20. Int'l Vaccine Fees	3,614	3,614	6,000*	100%	60%	60%
SUBTOTALS	3,299,418	3,136,894	4,219,767*	105%	74%	78%
21. All Other	22,836	?	12,130*	?	?	188%
TOTALS	3,322,254	?	4,231,897*	?	?	79%
	=====	=====	=====	=====	=====	=====

* 1984 Estimates

** World Bank Project

CASE STUDY - TWENTY MAJOR SOURCES OF REVENUE IN ORDER OF SIZE WITH ACTUAL COLLECTIONS,
AMOUNTS BILLED, AND ESTIMATES OF MAXIMUM AMOUNTS POTENTIALLY DUE, cont.

Community: Municipal Council C
Period Covered: Calendar 1983

Revenue Source In Order of Size	Pounds		Estimates of Maximum Amounts Potentially Due	%		
	Actual Collections	Amounts Billed		Collections Versus Billings (1÷2)	Billings Versus Potentially Due (2÷3)	Collections Versus Potentially Due (1÷3)
	(1)	(2)	(3)	(4)	(5)	(6)
1. Site Value Rates	506,851	550,000	1,000,000	92%	55%	51%
2. Sale of Water	316,954	321,000	650,000	99%	80%	49%
3. House Rents	320,725	340,000	400,000	94%	85%	80%
4. Gov't Grant-Teachers	261,470	261,470	-	100%	-	-
5. Sewerage Charges	210,361	215,316	250,000	98%	86%	84%
6. Interest on Investment	197,149	197,149	230,000	100%	86%	86%
7. Trade & General Licenses	71,465	72,000	80,000	99%	90%	89%
8. Refuse Collection	33,261	33,261	40,000	100%	83%	83%
9. Bus Park Fees	21,381	21,381	25,000	100%	86%	86%
10. Slaughter House Fees	24,541	25,000	30,000	98%	83%	82%
11. Wholesale Market	9,997	9,997	15,000	100%	67%	67%
12. Main Market	9,451	9,500	15,000	99%	63%	63%
13. Meter Rents	9,307	9,307	15,000	100%	62%	62%
14. Rent Shops, Bars	14,016	14,016	20,000	100%	70%	70%
15. Rent Schools Teachers	14,461	14,600	20,000	99%	73%	72%
16. Fees Nurseries	4,963	4,963	6,000	100%	83%	83%
17. Hoarding Fees	1,180	1,180	3,000	100%	39%	39%
18. Inoculation Fees	687	687	700	100%	98%	98%
19. Homecraft Fees	1,518	1,530	3,000	99%	99%	51%
20. Ambulance	1,606	1,700	3,000	94%	57%	94%
21. Honey Suckers	3,120	3,140	4,000	99%	78%	78%
TOTALS	2,034,464	2,107,197	2,863,700	99%	74%	73%

CASE STUDY - TWENTY MAJOR SOURCES OF REVENUE IN ORDER OF SIZE WITH ACTUAL COLLECTIONS,
AMOUNTS BILLED, AND ESTIMATES OF MAXIMUM AMOUNTS POTENTIALLY DUE, cont.

Community: Municipal Council D
Period Covered: Calendar 1983

Revenue Source In Order of Size	Pounds		Estimates of Maximum Amounts Potentially Due	%		
	Actual Collections	Amounts Billed		Collections Versus Billings (1:2)	Billings Versus Potentially Due (2:3)	Collections Versus Potentially Due (1:3)
	(1)	(2)	(3)	(4)	(5)	(6)
1. Water	115,544	120,500	175,034	96%	68%	66%
2. Teachers Grants	113,607	113,607	113,607	100%	100%	100%
3. Housing Estates Rents	99,729	100,230	122,300	99%	82%	82%
4. Sewerage Charges	72,927	75,000	77,680	97%	96%	94%
5. Site Value Rates	68,835	97,240	109,440	70%	89%	63%
6. Trade Licences	32,929	59,600	68,650	55%	87%	48%
7. Drugs and Dressing Grant	27,500	27,500	27,500	100%	100%	100%
8. Market Fees	17,475	23,910	29,850	73%	80%	59%
9. Slaughter House Fees	11,913	11,913	14,462	100%	82%	82%
10. Bus Park Fees	11,818	11,818	15,410	100%	77%	77%
11. G.P.T. Compensation Grant	5,065	5,065	5,065	100%	100%	100%
12. Others	<u>22,846</u>	<u>30,210</u>	<u>44,360</u>	<u>76%</u>	<u>68%</u>	<u>52%</u>
TOTALS	600,288	676,593	803,358	89%	84%	75%

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CASE STUDY - TWENTY MAJOR SOURCES OF REVENUE IN ORDER OF SIZE WITH ACTUAL COLLECTIONS,
AMOUNTS BILLED, AND ESTIMATES OF MAXIMUM AMOUNTS POTENTIALLY DUE, cont.

Community: County Council E
 Period Covered: Calendar 1984

Revenue Source In Order of Size	Pounds		Estimates of Maximum Amounts Potentially Due	%		
	Actual Collections	Amounts Billed		Collections Versus Billings (1÷2)	Billings Versus Potentially Due (2÷3)	Collections Versus Potentially Due (1÷3)
	(1)	(2)	(3)	(4)	(5)	(6)
1. Toll Charges	38,705	38,705	45,500	100%	85%	85%
2. Markets Fees	29,548	29,548	15,000	100%	197%	197%
3. Wholesale Licenses	10,909	10,909	4,000	100%	273%	273%
4. Other Licenses	10,085	10,085	12,000	100%	84%	84%
5. Plot Rent	6,650	6,650	7,000	100%	95%	95%
6. Central Government Grant	3,746	3,746	3,746	100%	100%	100%
7. Stock Sales	3,013	3,013	1,000	100%	301%	301%
8. House Rents	2,907	2,770	2,770	105%	100%	105%
9. Occupational Licenses	2,697	2,697	12,000	100%	22%	22%
10. Sale of Plans	2,657	2,657	2,000	100%	133%	133%
11. Bicycle Licenses	2,467	2,467	3,000	100%	82%	82%
12. Produce Cess	2,114	2,114	2,000	100%	176%	176%
13. Miscellaneous Income	1,988	1,988	2,000	100%	99%	99%
14. Water Income	1,098	2,500	3,000	44%	83%	37%
15. Dipping Fees	496	496	2,000	100%	25%	25%
16. Hides and Skins Cess	444	444	4,000	100%	11%	11%
17. Site Value Rates	348	965	2,250	36%	43%	15%
18. Nursery School Fees	210	210	210	100%	100%	100%
19. Land Rent	168	653	1,170	26%	56%	14%
TOTALS	120,250	122,617	123,846	98%	99%	97%

CASE STUDY - TWENTY MAJOR SOURCES OF REVENUE IN ORDER OF SIZE WITH ACTUAL COLLECTIONS,
AMOUNTS BILLED, AND ESTIMATES OF MAXIMUM AMOUNTS POTENTIALLY DUE, cont.

Community: County Council F
Period Covered: Calender 1983

Revenue Source In Order of Size	Pounds		Estimates of Maximum Amounts Potentially Due	%		
	Actual Collections	Amounts Billed		Collections Versus Billings (1÷2)	Billings Versus Potentially Due (2÷3)	Collections Versus Potentially Due (1÷3)
	(1)	(2)	(3)	(4)	(5)	(6)
1. Land Rate	29,022	49,470	60,000	58%	82%	48%
2. Poll Rate	18,133	40,000	50,000	45	80	36
3. Stock Sales	6,905	28,000	30,000	24	93	23
4. Show Entry Fees	13,312	13,312	15,000	100	88	88
5. Plot Rent	4,180	14,250	14,000	29	101	29
6. House Rent	9,966	13,020	13,020	76	100	76
7. Traders Licenses	17,840	12,000	18,000	148	66	99
8. Market Fees	1,795	1,795	4,000	100	44	44
9. Site Value Rate	2,860	2,860	3,976	100	71	71
10. Nursery School Fees	2,376	3,000	4,000	79	75	59
11. Slaughter Fees	1,143	1,143	1,500	100	76	76
12. Land Clearance Certificates	1,548	1,548	16,000	100	96	96
13. Bicycle Licenses	735	1,500	2,000	49	75	36
14. Wholesalers Licenses	2,175	1,500	2,500	149	60	87
15. Rent of Offices	1,245	1,245	1,245	100	100	100
16. Tea Income	93	1,240	4,000	8	31	2
17. Application & Transfer Fees	1,323	1,323	1,300	100	101	101
18. Beer Hall Rent	600	600	1,200	100	50	50
19. Water Meter Income	116	500	1,000	23	50	11
20. Building Plans	900	500	1,500	180	33	60
TOTALS	116,267	188,806	229,840	62%	82%	51%

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WORKSHOP EXERCISE - PROBLEMS ENCOUNTERED IN
EFFORTS TO COLLECT AMOUNTS BILLED

Please list the 10 major problems that you face in your communities in your efforts to collect amounts billed or otherwise clearly owing. Please note that this exercise (1) is limited to the practical problems faced in collecting amounts billed or otherwise known to be due and (2) is, therefore, intended to be distinctly different from the Workshop Exercise #10 which asked for a prioritized listing of the very much broader range of problems faced in all aspects of revenue generation.

1. _____

2. _____

3. _____

4. _____

5. _____

6. _____

7. _____

8. _____

9. _____

10. _____

CASE STUDY - MAJOR SOURCES OF REVENUE WITH ESTIMATE OF REVENUE
PER KSH OF DIRECT COSTS FOR COLLECTION OF EACH

Community: City Council A
Period Covered: Calendar 1983

Revenue Source	Revenue Kshs (1)	Direct Personnel Costs* Kshs (2)	Revenue Per KShs of Direct Costs (1/2) (3)
1. Rates Income	238,881,300	3,743,860	63.8
2. Water	210,751,620	6,301,140	33.4
3. Government Grants	93,220,000	-	-
4. Housing	74,721,940	3,200,000	23.3
5. Sewerage	72,066,480	Collected with water	-
6. Refuse Collection	20,367,220	25,125,460	.8
7. Markets	11,926,700	8,452,000	1.4
8. Primary School Amenities	11,562,280	-	-
9. City Hall Annex Rent	8,226,080	-	-
10. Parking meters	5,627,220	440,000	12.8
11. Licensing	5,348,000	882,740	6.1
12. Maternity Hospital Fees	2,796,880	8,720,000	.3
14. Cemetery and Cremation	2,186,120	882,740	2.5
13. Day Nurseries	2,162,660	3,340,000	.6
15. Road Reinstatement Fees	2,030,940	684,040	3.0
16. City Planning Storage Charges File	1,736,500		
17. Town Planning Approval of Plans	1,660,880	1,965,400	1.7
18. Car Park Fees	1,420,700	-	-
19. City Court General Fines	1,276,300	789,320	1.8
20. Exhauster Services	1,143,280	1,020,000	1.2
	<u>1,143,280</u>	<u>146,300</u>	<u>7.8</u>
TOTAL	769,113,260	65,690,480	11.7

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CASE STUDY - MAJOR SOURCES OF REVENUE WITH ESTIMATE OF REVENUE
PER KSH OF DIRECT COSTS FOR COLLECTION OF EACH, contd.

Community: Municipal Council B
Period Covered: Calendar 1984

Revenue Source	Revenue	Direct Personnel	Revenue Per KShs
	<u>Kshs</u> (1)	<u>Costs*</u> <u>KShs</u> (2)	<u>of Direct Costs</u> <u>(1÷2)</u> (3)
1. Water Charges	12,645,600	1,755,681	7.2
2. Sewerage Charges	4,968,600	784,024	6.3
3. Housing	4,024,860	445,841	9.0
4. Markets	3,517,360	766,527	4.6
5. Slaughter Fees	<u>347,300</u>	<u>280,405</u>	<u>1.2</u>
TOTAL	25,503,720	4,032,478	6.3

* Annual figures are based on one month's data

CASE STUDY - MAJOR SOURCES OF REVENUE WITH ESTIMATE OF REVENUE
PER KSH OF DIRECT COSTS FOR COLLECTION OF EACH, contd.

Community: Municipal Council C
Period Covered: Calendar 1983

Revenue Source	Revenue Kshs (1)	Direct Personnel Costs* Kshs (2)	Revenue Per KShs of Direct Costs (1÷2) (3)
1. Site Value Rate	10,137,020	100,800	100.6
2. Sale of water Income	6,339,080	504,000	12.6
3. Grants Teachers	5,229,400	50,000	104.6
4. Sewerage Charges	4,207,340	1,580,000	2.7
5. Interest on Investment	3,942,980	108,000	36.5
6. Contribution-Water Fund	2,000,000	1,000	2,000.0
7. Trade & General Licenses	1,429,300	100,000	1,429.3
8. Interest on Investment-Water	900,000	20,000	45.0
9. Refuse Collection and Disposal	665,220	390,000	1.7
10. Market Bus Park Fees	353,760	190,000	1.9
11. Slaughterhouse Fees	490,820	140,000	3.5
12. Housing Funds Contribution	300,000	1,000	300.0
13. Interest on Investment-Housing	200,000	20,000	10.0
14. Wholesale Market	199,940	30,000	6.7
15. Market Fees	189,020	150,000	1.3
16. Metre Rents	186,140	50,000	3.7
17. Rent Shops and Bars	280,320	20,000	14.0
18. Schools-House Rent	289,220	30,000	9.6
19. Fees-Nurseries	99,260	50,000	2.0
20. Plan Scrutiny Fees	56,300	20,000	2.8
TOTAL	37,495,120	3,554,800	10.5

Figures supplied by Council are stated to be approximate portion of total costs apportioned to direct labor.

CASE STUDY - MAJOR SOURCES OF REVENUE WITH ESTIMATE OF REVENUE
PER KSH OF DIRECT COSTS FOR COLLECTION OF EACH, contd.

Community: Municipal Council D
Period Covered: Calendar 1983

Revenue Source	Revenue Kshs (1)	Direct Personnel Costs Kshs (2)	Revenue Per KShs of Direct Costs (1:2) (3)
1. Water	2,310,880	1,187,540	1.9
2. Teachers Grant	2,272,140	3,478,620	.7
3. Housing Rents	1,994,580	583,900	3.4
4. Sewerage Charges	1,458,540	619,200	2.4
5. Site Value Rates	1,376,700	526,000	2.6
6. Trade Licenses	658,580	526,000	1.2
7. Drugs & Dressings Grant	550,000	550,000	1.0
8. Market Fees	349,500	177,200	2.0
9. Slaughter House Fees	238,260	119,480	2.0
10. Bus Park	236,360	164,000	1.4
11. G.P.T. Compensation Grant	101,300	-	Inf.
12. Hire of Exhauster	77,020	47,450	1.6
13. Nursery Fees	48,200	216,780	0.2
14. Stadium	10,860	123,380	0.1
15. Ambulance Fees	10,000	28,960	0.3
16. Others	312,840	350,475	0.9
TOTAL	12,005,760	8,172,985	1.5

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CASE STUDY - MAJOR SOURCES OF REVENUE WITH ESTIMATE OF REVENUE
PER KSH OF DIRECT COSTS FOR COLLECTION OF EACH, contd.

Community: County Council E
Period Covered: Calendar 1984

Revenue Source	Revenue Kshs (1)	Direct Personnel Costs* Kshs (2)	Revenue Per KShs of Direct Costs (1÷2) (3)
1. Toll Charges	774,100	30,720	25.2
2. Markets Department	590,960	489,000	1.2
3. Licenses (Wholesale and Others)**	434,280	230,940	1.9
4. Water Services	<u>21,960</u>	<u>20,520</u>	<u>1.1</u>
TOTAL	1,821,300	771,180	2.4

* Annual figures based on November 1984 data

** Excludes Bicycle Licenses

CASE STUDY - MAJOR SOURCES OF REVENUE WITH ESTIMATE OF REVENUE
PER KSH OF DIRECT COSTS FOR COLLECTION OF EACH, contd.

Community: County Council F
Period Covered: Calendar 1983

Revenue Source	Revenue Kshs (1)	Direct Personnel Costs Kshs (2)	Revenue Per KShs of Direct Costs (1:2) (3)
1. Stock Auction	138,100	138,080	1.0
2. Show Entry Fees	266,240	200,000	1.3
3. House Rent	199,320	92,580	2.2
4. Nursery School Fees	47,520	608,800	0.1
5. Slaughter Fees	<u>22,860</u>	<u>19,000</u>	<u>1.2</u>
TOTAL	674,040	1,058,460	0.6

WORKSHOP EXERCISE -- PROGRAM FOR BETTER ESTABLISHING
CHARGES, DETERMINING AMOUNTS DUE, AND COLLECTING WHAT IS OWED

In Workshop Exercise #16, you were, asked to identify and prioritize under exploited and potential added revenue sources. In Workshop Exercise #17, you were asked to outline feasible programs for actually identifying and developing added revenue sources. In this present Workshop Exercise #25, each group is to indicate, for two of the revenue sources listed below (as assigned), the concrete and specific steps that your local authorities should take to overcome the problems that they face in (1) establishing charges; (2) determining amounts due, to be billed, and to be collected; and (3) actually collecting what is owed. Please try to avoid general and theoretical responses, instead being as concrete and specific as possible.

<u>Group One</u>	<u>Group Two</u>	<u>Group Three</u>	<u>Group Four</u>
1. Site Value Rates	1. Water or Water/ Sewerage	1. Business (and/or Other) Licenses	1. Markets
2. Slaughter Fees	2. Bus Park Fees	2. Refuse Collection	2. Housing Rates

A. REVENUE SOURCE #1: _____

1. What Should You Do To Better Determine Rents/Rates, License Fees, Charges for Services, and the Like?

2. What Should You Do To Better Determine Amounts Due, To Be Billed, and To Be Collected?

a. Better determining who owes and how much?

b. Better projecting total revenue theoretically due?

c. Better projecting amounts that will be billed?

d. Better projecting probable collections?

3. What Should You Do To Better Collect Revenue Owed?

a. Better preparing/issuing bills and/or otherwise making contact with persons on amounts due?

b. Better providing for needed information, staffing, and effort?

- c. Better processes, procedures, controls, and the like?

- d. Better following-up on arrearages?

B. REVENUE SOURCE #2: _____

1. What Should You Do To Better Determine Rents/Rates, License Fees, Charges for Services, and the Like?

2. What Should You Do To Better Determine Amounts Due, To Be Billed, and To Be Collected?

- a. Better determining who owes and how much?

- b. Better projecting total revenue theoretically due?

- c. Better projecting amounts that will be billed?

- d. Better projecting probable collections?

3. What Should You Do To Better Collect Revenue Owed?

- a. Better preparing/issuing bills and/or otherwise making contact with persons on amounts due?

- b. Better providing for needed information, staffing, and effort?

- c. Better processes, procedures, controls and the like?

- d. Better following up on arrearages?

MANAGEMENT AND ADMINISTRATIVE SUPPORTS TO REVENUE GENERATION
BY LOCAL AUTHORITIES

1. National and Provincial government authorities and support
 - a. Governing laws, authorities and regulations.
 - b. Policies, procedures and other guidance -- written and oral
2. By-laws, policies, procedures, and other supports provided by Local Authorities
3. Organization of local authorities for revenue generation -- Council (e.g., its committees), clerk's department, treasurer's department, other departments
4. Staffing and leadership of the local authority for revenue generation -- both in the central offices and at field sites
 - a. Numbers of staff
 - b. Recruitment approaches
 - c. Basic education/training and experience
 - d. Training for the local work situation
 - e. Pay levels
 - f. Career paths
 - g. Leadership and motivation
5. Establishing and implementing controls over revenue generation
 - a. Fiscal controls
 - b. Checks and balances
 - c. Supervision and monitoring
6. Recording current data on revenue generation
7. Evaluating results on a current basis
8. Taking immediate and long-term corrective actions
 - a. Immediate
 - b. Long-term

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9. Auditing of revenue generation data

- Audit as assurance of accuracy
- Internal auditors
- External auditors

10. Reporting of revenue generation data

- a. Treasurer
- b. Clerk
- c. Council and its finance committee
- d. Province
- e. Central government

WORKSHOP EXERCISE - EVALUATION OF IMPACT OF NATIONAL,
PROVINCIAL AND DISTRICT-LEVEL SUPPORTS
TO REVENUE GENERATION BY LOCAL AUTHORITIES

Please indicate below how your group evaluates the impact on revenue generation by local authorities of central government laws, regulations, and authorities and the associated regulatory and support activities of central government and provincial agencies. Issues to be considered here include:

- o Are the national and provincial agencies adequately staffed for this work?
- o What are the views of participants regarding the effectiveness of oral versus written guidance?
- o To what extent is the guidance provided a help? to what extent a constraint?
- o How can such guidance be made more effective?

Please indicate positive as well as negative aspects of such support.

- A. What are the impacts of the laws, regulations and authorities of the central government and its several ministries?

B. What are the impacts of the support activities of the several central government agencies?

C. What are the impacts on revenue generation by local authorities of the provincial support activities?

D. What are the impacts, if any, on revenue generation by local authorities of the support activities of district offices? (Including District Focus and DDCs)

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EXCERPT FROM "THE LOCAL GOVERNMENT ACT - CHAPTER 265"
REVISED 1978, SECTION 92 RELATING TO FINANCE COMMITTEES

92. (1) A municipal council and a county council or town council shall appoint, and the Minister may require any other local authority to appoint, from time to time, a finance committee consisting of the chairman and the vice-chairman of the local authority, who shall be ex official members of the finance committee, and such number of other members of the local authority as it thinks fit for regulating and controlling the finances of that local authority, and shall fix the term of office of the members of the committee.

Provided that an urban or area council, and any other local authority with the approval of the Minister, may assign to the committee appointed under this section, the regulation and management of such general purpose or purposes as the local authority may determine in addition to regulating and controlling the finances of that local authority and such committee shall thereupon be the finance and general purposes committee of that local authority and in this Act or any other written law any reference to the finance committee of a local authority shall in any such case be construed as a reference to the finance and general purposes committee appointed under this subsection.

- (2) Where the local authority has not appointed a chairman and a vice-chairman of the finance committee the finance committee shall elect its own chairman and may elect a vice chairman and such election shall, in the event of equality of votes for two or more candidates, be determined by lot between those candidates.
- (3) Every member of a finance committee appointed under this section shall, upon ceasing to be a member of the local authority by which he was appointed, also cease to be a member of the committee:

Provided that for the purposes of this subsection a member of a local authority shall not be deemed to have ceased by reason of retirement to be a member of the local authority, if he has been re-elected, renominated or re-appointed a member thereof not later than the day of his retirement.

- (4) No payment shall be made out of a local authority's funds unless either-
- (a) it has been provided for in the approved annual or revised or supplementary estimates of expenditure and authorized by that local authority, or any committee or subcommittee duly acting under this Act and any standing orders; or
 - (b) it is permitted by the terms of any order made under this section.
- (5) The duties of the finance committee shall include-
- (a) advising the local authority on financial matters;
 - (b) advising the local authority on all rating matters;
 - (c) supervising the recovery of moneys due to the local authority and generally the whole financial arrangements of the local authority; and
 - (d) exercising such other functions as are by this Act or by any other written law imposed on the finance committee
- (6) Every local authority having a finance committee or a finance and general purpose committee shall with the approval of the Minister make provision, by way of standing orders, with respect to the matters standing referred to the finance committee or finance and general purposes committee and with respect to the functions of the local authority delegated to such committee.

EXCERPTS FROM "THE LOCAL GOVERNMENT ACT - CHAPTER 265"
REVISED 1978, SECTIONS 107-130 AND THE THIRD SCHEDULE,
RELATING IN PART TO TREASURERS

Part VIII - Officers
Municipal Officers

107. (1) Subject to the provisions of this Part as to qualifications and disqualifications of officers, every municipal council may from time to time, and shall if so required by the Minister, appoint as full-time, part-time, or consulting officers, fit and proper persons to be, respectively, town clerk, town treasurer and town engineer, and shall pay to such officers such salaries, emoluments and allowances as the council may, subject to the approval of the Minister, determine.
- (2) The offices of town clerk and town treasurer shall not, except with the prior approval of the Minister, be held by the same person or by persons who stand in relation to one another as partners or as employer and employee.
- (3) Every appointment under this section, except that of a consulting officer, shall be made only on the advice of the Minister.
108. (1) Subject to the provisions of this Part as to qualifications and disqualifications of officers, and to the Public Health Act and any rules made thereunder, every municipal council may from time to time, and shall if so directed by the Minister, with the approval of the Minister for the time being responsible for health, appoint as full-time, part-time or consulting officers, fit and proper persons to be, respectively, medical officer of health and public health officer, and shall pay to such officers such salaries, emoluments and allowances as the council may, subject to the approval of the Minister, determine.
- (2) Every appointment under this section, except that of a consulting officer, shall be made only on the advice of the Minister for the time being responsible for health.
109. (1) A municipal council which under section 107 or section 108 appoints a town clerk, town treasurer, medical officer of health or town engineer may, subject to the like approval as in the case of that appointment, appoint a deputy of that officer for the purpose of acting in the place of the officer whenever the office is vacant or the holder thereof is for any reason unable to act, and any person appointed as deputy under this section shall, when acting as such and subject to the terms of his appointment, have all the functions of the holder of the office:

Provided that the appointment of a deputy under this section shall be subject to the same provisions as to qualifications and disqualifications as for appointment to the office for which he is deputy.

(2) A municipal council shall pay to a person appointed as a deputy under this section such salary, emoluments and allowances as it may, with the approval of the Minister, determine.

(3) Every appointment under this section shall be made only on the advice of the Minister.

110. Every municipal council may, in addition to the officers appointed under sections 107, 108 and 109 appoint such other officers as may be necessary and may pay to such officers such salaries, emoluments and allowances as it may determine.

111. Notwithstanding the other provisions of this Part, a municipal council may, with the approval of the Minister, appoint to any office in its service a public officer seconded to the service of the council for that purpose

County Officers

112. (1) Subject to the provisions of this Part as to qualifications and disqualifications, every county council or town council may from time to time, and shall if so required by the Minister, appoint as full-time, part-time or consulting officers, fit and proper persons to be, respectively, clerk, treasurer, and engineer or works superintendent, and shall pay to such officers such salaries, emoluments and allowances as it may, subject to the approval of the Minister, determine.

(2) The offices of clerk and treasurer shall not, except with the prior approval of the Minister, be held by the same person or by persons who stand in relation to one another as partners or as employer and employee.

(3) Every appointment under this section except that of a consulting officer, shall be made only on the advice of the Minister.

113. (Repealed by L.N. 41/1970)

114. (1) A county council or town council which under section 112 appoints a clerk or secretary, treasurer, engineer or works superintendent, may, subject to the like approval as in the case of that appointment, appoint a deputy of that officer for the purpose of acting in the place of the officer whenever the office is vacant or the holder thereof is for any reason unable to act, and any person appointed as a deputy under this section shall, when acting as such and subject to the terms of his appointment, have all the functions of the holder of the office.

Provided that the appointment of a deputy under this section shall be subject subject to the same provisions as to qualifications and disqualifications as for appointment to the office for which he is deputy.

- (2) A county council or town council shall pay to a person appointed as a deputy under this section, such salary, emoluments and allowances as it may, with the approval of the Minister, determine.
 - (3) Every appointment under this section shall be made only on the advice of the Minister.
115. Every county council or town council may in addition to the officers appointed under sections 112 and 114 appoint such other officers as may be necessary, and may pay to such officers such salaries, emoluments and allowances as it may determine.
116. Notwithstanding the other provisions of this Part, a county council or town council may, with the approval of the Minister, appoint to any office in its service a public officer seconded to the service of the council for that purpose.

Urban and Area Council Officers

117. (1) The clerk and the other officers of the county council shall, except in respect of an urban or area council which has, under subsection (2), itself appointed an officer to the corresponding post, act as clerk and officers respectively of the council of every county division within the county, and the county council may appoint such additional officers as may be necessary for carrying out the functions of the councils of the county divisions within the county, and may pay to such officers such salaries, emoluments and allowances as it may determine.
- (2) The council of a county division may, with the approval of the Minister and with the consent of the council of the county in which its division is situate and subject to such conditions as to the manner of carrying out the duties of the office as that county council may specify, and shall if so directed by the Minister, appoint, its own clerk and other officers, and may pay to such officers such salaries, emoluments and allowances as the urban or area council may determine with the approval of the Minister.
118. Notwithstanding the other provisions of this Part of this Act, an urban or area council may, with the approval of the Minister, appoint to any office in its service, a public officer seconded to the service of the urban or area council for that purpose.

Local Council Officers

119. (1) A local council may, with the approval of the Minister, appoint one of its members to be clerk of the council without remuneration, and may appoint another of its members to be treasurer without remuneration.
- (2) If no member of a local council is appointed as clerk or treasurer the council may, with the approval of the Minister, appoint a fit and proper person to be clerk or treasurer, and may pay to such officer such salary, emoluments and allowances as it may determine.
- (3) A local council may appoint such other officers as may be necessary and may pay to such officers such salaries, emoluments and allowances as it may determine.
120. Any officer of any municipal council or of any county council within the area of which is situate a local council area may assist, advise, act on behalf of, or perform functions for, the local council on such terms as may be agreed between the local authorities concerned.

Qualifications and Disqualifications of Officers

121. A person shall, so long as he is, and for six months after he ceases to be, a member of a local authority, be disqualified from being appointed by that local authority to any paid office, other than to the office of mayor or chairman.
122. No person shall be appointed as town clerk of a municipal council or clerk of a county council or town council unless he is qualified in accordance with section 12 or section 13 of the Advocates Act, or has not less than ten years' experience of local government administration.

Provided that in any particular case the Minister may, after such consultation as he may deem necessary, approve the appointment of a person as town clerk or clerk notwithstanding that he is not qualified as aforesaid.

123. No person shall be appointed as town treasurer of a municipal council or as treasurer of a county council or town council unless he is a member of the Institute of Municipal Treasurers and Accountants or of any of the professional bodies approved under the Accountants Act or has at least ten years' experience as a senior member of a local authority treasurer's department.

Provided that:

- (i) in any particular case the Minister may, after such consultation as he may deem necessary, approve the appointment of any person as town treasurer or treasurer, notwithstanding that he is not a member as aforesaid;

- (ii) this section shall not apply to, or in relation to, a town treasurer or treasurer of a municipal council, county council or town council which employs or has seconded to it a financial adviser who is a member as aforesaid.

124. A person shall not be appointed as town engineer of a municipal council or as engineer of a county council or town council unless he is a member or an associate member of the Institution of Civil Engineers or of the Institution of Municipal Engineers.

Provided that in any particular case the Minister may, after such consultation as he may deem necessary, approve the appointment of a person as town engineer of a municipal council or as engineer of a county council or town council, as the case may be, who is not qualified as aforesaid.

125. No person shall be appointed as medical officer of health or public health officer of a municipal council unless he possesses such qualifications as may be prescribed in relation to such office under the Public Health Act.

Tenure of Office

126. (Repealed by L.N. 634/1963)

127. (1) No officer holding the office of town clerk, town treasurer, financial adviser, town engineer, or medical officer of health of a municipal council, and no officer holding the office of clerk, treasurer, financial adviser, engineer or works superintendent where no engineer has been appointed, of a county council or town council shall be removed from office unless and until such removal has been decided upon at a meeting specially convened for that purpose, by a majority of the total number of councillors of the council and unless the Minister approves such removal; in addition in the case of a medical officer of health no such removal shall be effective without the approval of the Minister responsible for health.

Provided that in this section "medical officer of health" shall not include a deputy or an assistant medical officer of health.

- (2) No officer holding the post of a deputy medical officer of health, assistant medical officer of health, chief public health officer, deputy chief public health officer or public health officer, shall be removed from office unless and until such removal has been approved by the Minister for the time being responsible for health.

- (3) Pending the granting of such approval as is required by subsection (1) or subsection (2), as the case may be, for the removal of any officer specified therein, the council may suspend such officer from the duties and emoluments of his office for incapacity, neglect or misconduct.
- (4) The council suspending any officer from the duties and emoluments of his office under subsection (3) shall forthwith report such suspension, together with the reason therefor-
 - (a) in the case of an officer specified in subsection (1), to the Minister, and
 - (b) in the case of the medical officer of health and any officer specified in subsection (2), to the Minister for the time being responsible for health.
- (5) In the event of such approval as is required by sub-section (1) or subsection (2), as the case may be, being granted for the removal of an officer suspended under subsection (3), such officer shall be deemed to have been removed from his office from the date of such suspension.
- (6) Where approval as required by this section for the removal of an officer suspended under subsection (3) is not granted, such officer shall forthwith be entitled to resume the duties of his office and shall be entitled to the emoluments thereof for the period of the suspension as if he had never been suspended.

128. (Repealed by L.N. 634/1963)

Status and Duties of Certain Officers

129. (1) The town clerk of a municipal council and the clerk of every other local authority, shall be the chief executive and administrative officer of the local authority of which he is the town clerk or the clerk, as the case may be, and shall have the general responsibility of co-ordinating the whole of the work of the local authority.
- (2) In the discharge of the functions of his office he shall have all the powers and duties conferred and imposed upon the town clerk or the clerk, as the case may be, by this Act or any other written law and, in particular, but without prejudice to the generality of the foregoing, he shall have the powers and duties assigned to him by, and be responsible for the matters specified in, Part I of the Third Schedule, and such other duties as may be assigned to him by the local authority of which he is the town clerk or the clerk, as the case may be.

- (3) The Minister may from time to time, by order, amend part I of the Third Schedule.
- (4) The town clerk or clerk, or other officer thereto authorized in writing by the town clerk or clerk, may subject to the general or specific directions of the local authority, exercise the powers of the local authority, and all acts done by such officer in exercise of those powers shall be deemed to have been done by the local authority.
130. (1) The town treasurer of a municipal council and the treasurer of every other local authority, or in the case of a local authority which has appointed a financial adviser or which has had a financial adviser seconded to it, then the financial adviser, shall be the chief financial officer of the local authority of which he is the town treasurer, treasurer or financial adviser, as the case may be, and shall be primarily charged with the general responsibility for all matters of finance and accounts of the local authority.
- (2) In the discharge of the functions of his office, the chief financial officer shall have all the powers and duties conferred and imposed upon the town treasurer or the treasurer, as the case may be, by this Act or any other written law, and, in particular, but without prejudice to the generality of the foregoing, he shall have the powers and duties assigned to him by, and be responsible for the matters specified in Part II of the Third Schedule and such other duties as may be assigned to him by the local authority of which he is the chief financial officer.
- (3) The Minister may from time to time, by order, amend part II of the Third Schedule.

THIRD SCHEDULE

STATUTES, POWERS, DUTIES AND RESPONSIBILITIES OF CERTAIN OFFICERS

Part 1 - Town Clerk and Clerk

1. He shall be responsible for convening all meetings of the local authority and its committees and subcommittees and for the preparation of agenda, minutes and reports of such local authorities and their committees and subcommittees.
2. (1) He shall advise the local authority and its committees and subcommittees on all matters upon which his advice is necessary, including the standing orders thereof and local government legislation.

- (2) If the local authority or any of its committees or subcommittees acts against or rejects his advice, he shall be entitled to require that his advice be recorded in the minutes.
3. He shall, either personally or by his nominee, attend all meetings of the local authority and of its committees and subcommittees.
4. He shall advise the major or chairman of the local authority, as the case may be, on all matters appertaining to those offices.
5. Subject to any general directions which the local authority may give, he shall have the charge and custody of, and be responsible for, all charters, deeds, records and other documents belonging to the local authority which shall be kept as the local authority may direct.
6. He shall have the duty of ensuring that the business of the local authority is carried out with order, regularity and expedition in accordance with the by-laws, regulations, resolutions and standing orders of the local authority.
7. He shall have the responsibility for the general correspondence of the local authority.
8. Where any document will be a necessary step in legal proceedings on behalf of the local authority, he shall sign such document unless any written law otherwise requires or authorizes, or the local authority shall have given the necessary authority to some other person for the purpose of such proceedings.
9. He shall have the conduct of such negotiations on behalf of the local authority as the local authority may require.
10. He shall have the responsibility for conveying decisions of the local authority to officers of the local authority relating to their work and conduct.
11. He shall, where legally qualified so to do, give general legal advice to the local authority, and, whether legally qualified or not, to officers of the local authority on questions arising with regard to their official duties and obligations.
12. He shall be responsible for conducting all ballots and all proceedings necessary for determining any question by lot.

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Part II - Chief Financial Officer

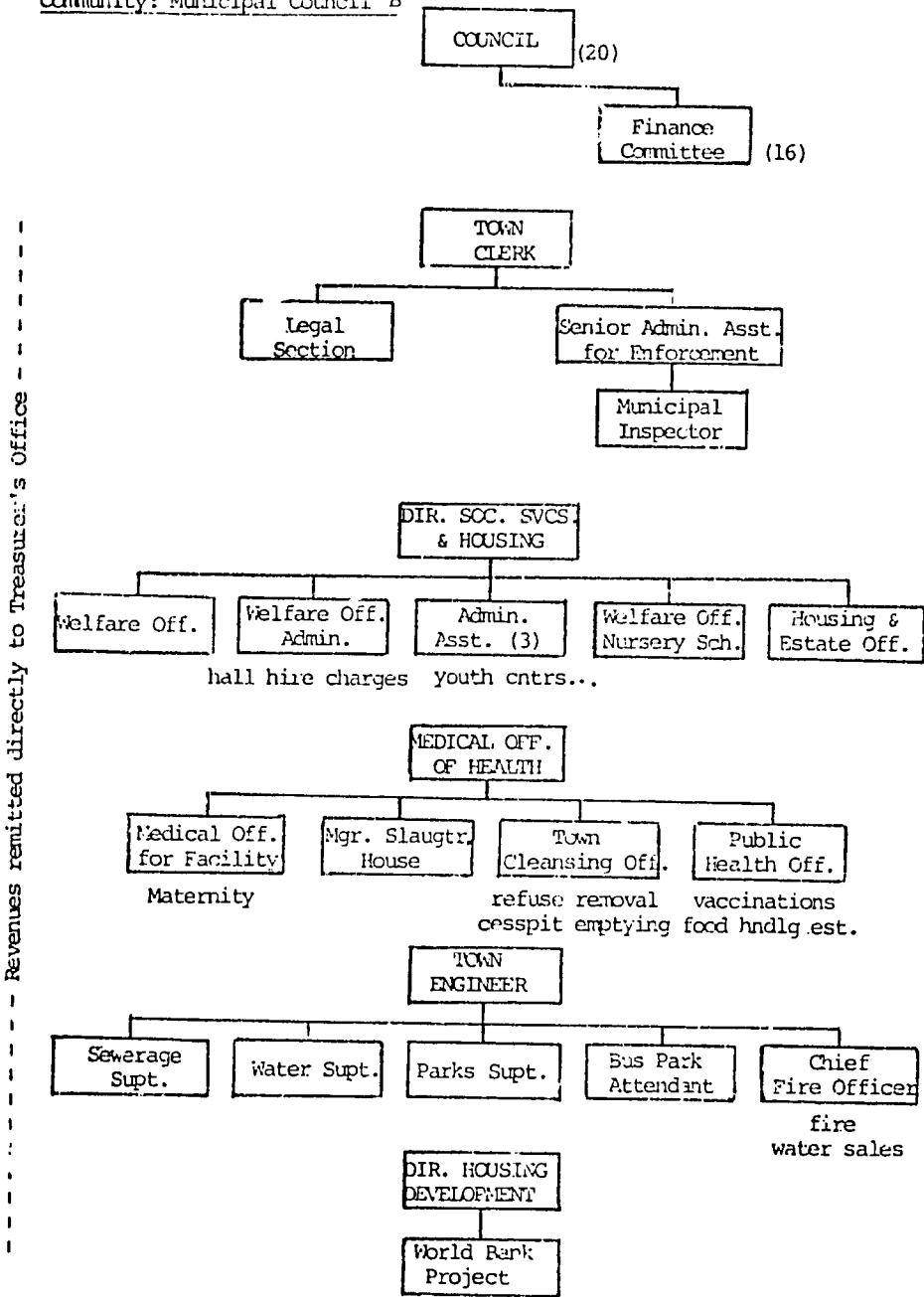
1. He shall be the accountant, paymaster and collector and financial adviser of the local authority.
2. He shall advise the local authority and its committees and subcommittees on all matters on which his advice is necessary, including financial orders or regulations and the standing orders and local government legislation so far as financial matters are concerned. If the local authority or any of its committees or subcommittees acts against or rejects his advice, he shall be entitled to require that his advice be recorded in the minutes.
3. He shall attend, either personally or by his nominee, all meetings of the finance committee of the local authority and other committees where business with financial implications may be transacted.
4. He shall be responsible for the organization of the finance department and for the organization of the financial arrangements in all other departments of the local authority.
5. He shall be responsible to the local authority for the maintenance of the local authority's accounting system and for the supervision of all the financial records of the local authority, wherever kept.
6. He shall prepare and submit to the finance committee of the local authority and to the inspector the accounts of the local authority as required by Part XVII of this Act.
7. The chief financial officer of a municipal council or county council shall be responsible for printing or reproducing an annual abstract of accounts of the local authority.
8. He shall be responsible for the preparation of all financial returns required by Government departments.
9. He shall supply promptly, in conjunction with other departments where necessary, to the local authority, its committees and departments any financial data they require for management of the local authority's business.
10. Where an internal audit is maintained by the local authority he shall be responsible therefor and shall promptly report to the committee concerned and to the finance committee any irregularities discovered in the course of such internal audit.
11. He shall, subject to the provisions of the Act, make arrangements for the verification of all accounts for payment and for making all payments, including salaries, wages and pensions.

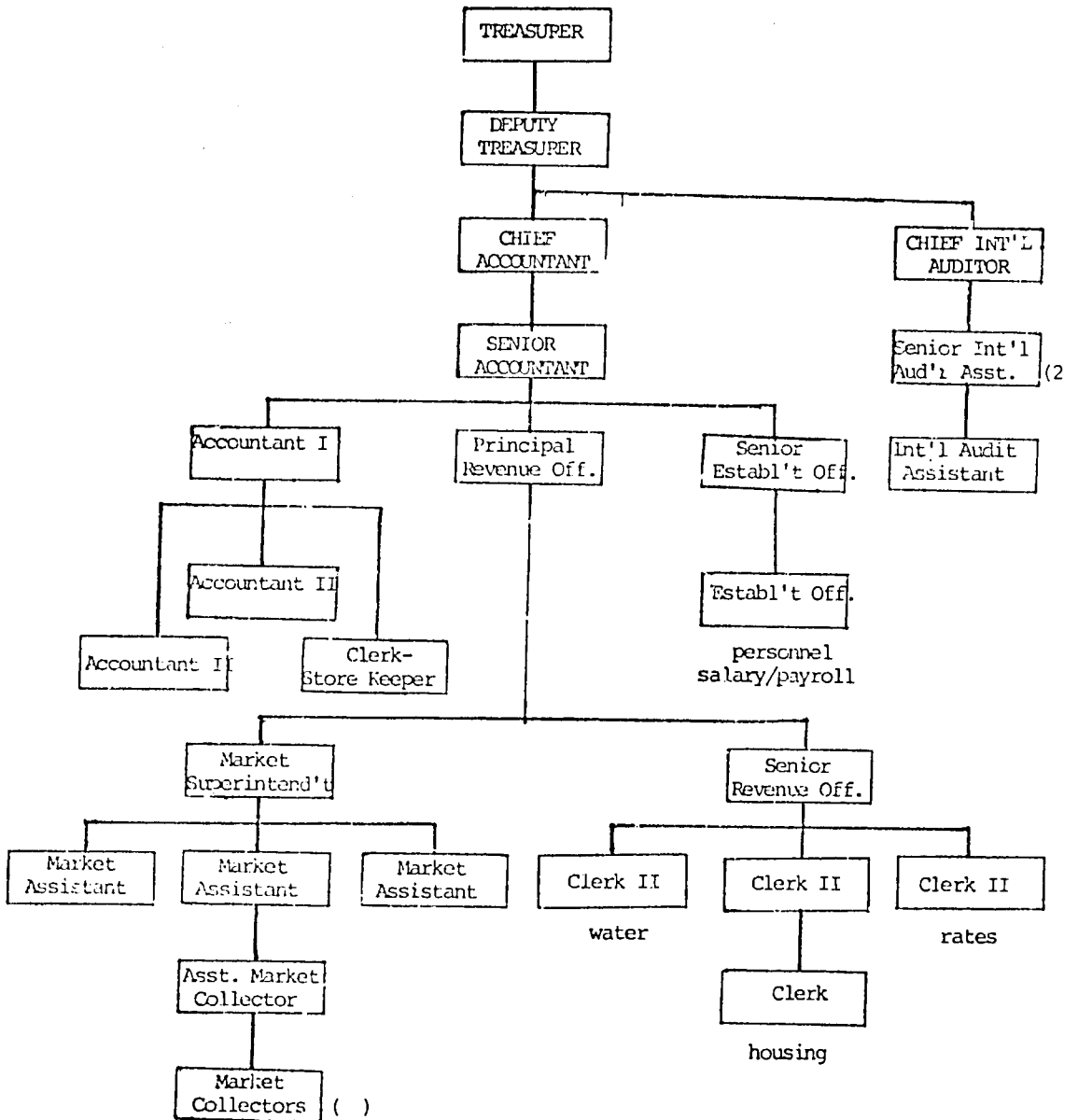
12. He shall obtain from the chief officers concerned all the information necessary for the proper examination of claims for payment due from the local authority arising from any contract.
 13. In accordance with the instructions of the local authority, he shall make arrangements for the collection and recovery of moneys due to the local authority and the handling, custody, security and banking of cash.
 14. He shall be responsible for the ordering, control and issue of, and for supplying all departments with, all official receipt forms, books, tickets, stores requisitions and other documents representing money or money's worth.
 15. He shall be responsible for compiling, in conjunction with the departments, the estimates of the local authority and for submitting summaries thereof and reports thereon to the finance committee.
 16. He shall report to the appropriate committee any overspending and any unauthorized expenditure, and shall draw attention to any irregularity in respect of any proposed expenditure.
 17. He shall manage, subject to the instructions of the finance committee and the local authority, all funds of the local authority.
 18. He shall ensure that moneys not required for the time being are suitably invested.
 19. He shall advise the finance committee on the raising of capital funds.
 20. He shall be responsible for all rating matters of the local authority and for the collection of rates due to the local authority.
 21. He shall direct and supervise the financial transactions of the local authority with their bankers.
 22. He shall carry out financial negotiations on behalf of the local authority and assist in other negotiations when financial aspects are involved.
 23. He shall give such financial evidence, where appropriate, as may be required on behalf of the local authority.
 24. He shall effect insurances for all departments of the local authority and make claims on insurance companies and recommend settlements.
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25. He shall be responsible for the keeping of true accounts of all moneys received and receivable and paid and payable by the local authority for any charitable purpose of which the local authority may assume the charge.
26. He shall, if required by the local authority, be responsible for the custody and control of the stores of the local authority, and, if not so required, shall be responsible for prescribing the stores accounting procedure of the local authority.
27. He shall prepare and submit to the finance committee of the local authority a report on all proposals involving capital expenditure and on other expenditure not provided for in the estimates of the current financial year of the local authority and on any proposals involving a variation in the income of the local authority.
28. Where the chief financial officer to any local authority is a financial adviser, either seconded from the public service or directly appointed by the local authority, he shall have power to delegate in writing any of his functions as contained in this Schedule to a treasurer in the employment of the local authority.

CASE STUDY - ORGANIZATION OF LOCAL
AUTHORITIES FOR REVENUE GENERATION

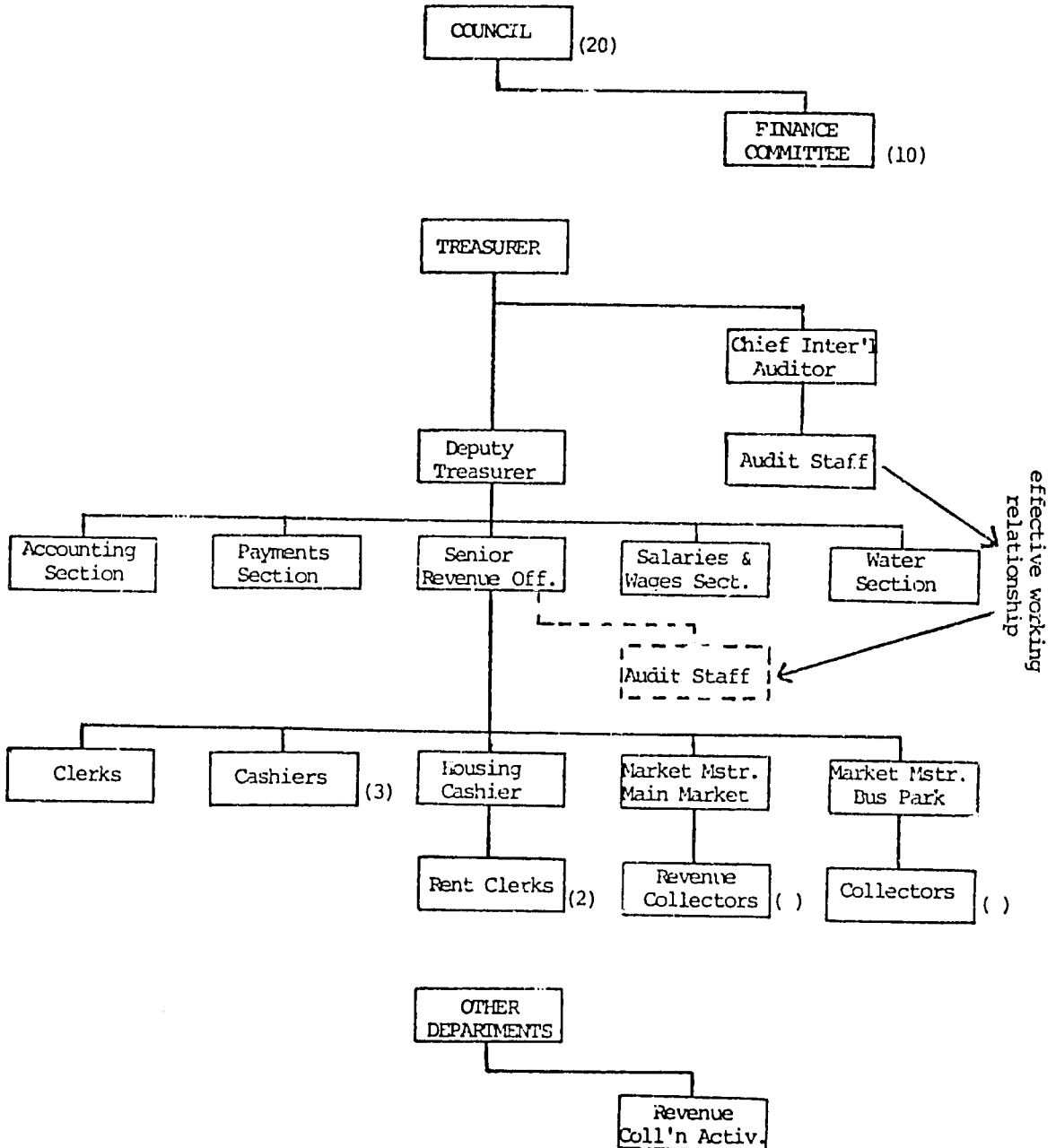
Community: Municipal Council B





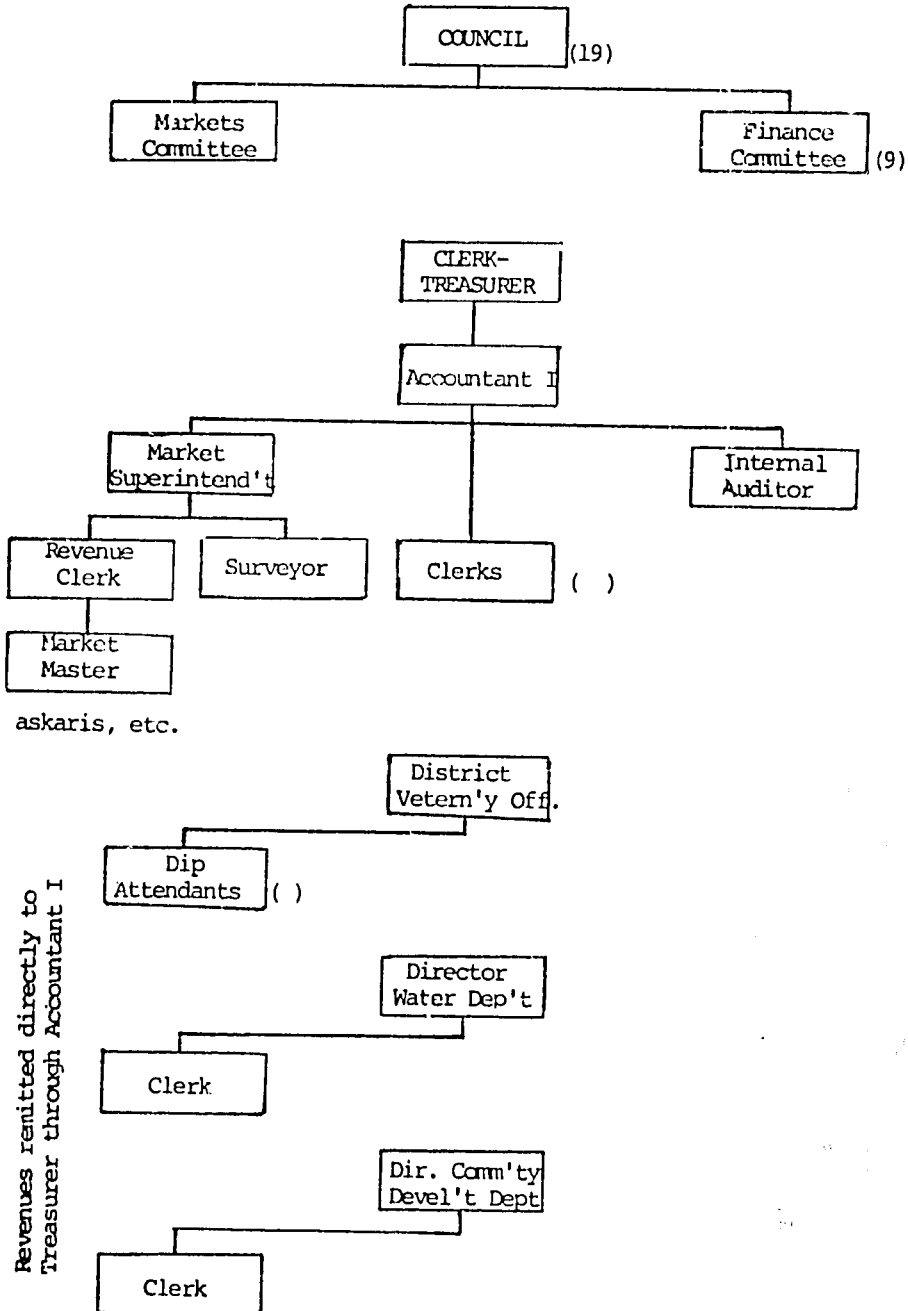
CASE STUDY - ORGANIZATION OF LOCAL AUTHORITIES FOR REVENUE GENERATION, cont.

Community: Municipal Council C



CASE STUDY - ORGANIZATION OF LOCAL AUTHORITIES FOR REVENUE GENERATION, cont.

Community: County Council E



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WORKSHOP EXERCISE - IDEAL ORGANIZATION STRUCTURE
FOR REVENUE GENERATION BY LOCAL AUTHORITIES

Please show on these two sheets what your group considers to be the ideal organization structures for revenue generation by a typical local authority. Add to the diagrams -- or be prepared to comment orally on -- any special considerations regarding relationships among organization units shown and any staffing considerations that seem worth drawing attention to. Use back of sheets if and as necessary.

1. Council: Sketch out below the ideal organization and staffing of a Council for dealing with revenue generation matters (i.e., probably for financial matters in general). Be prepared to comment orally on the nature and substance of these responsibilities and relationships.

2. Treasurer's Department: Sketch out below the ideal organization structure for a Treasurer's Department for dealing with revenue generation matters (this probably requires a sketch of the entire organization of a Treasurer's Department). Show, or be prepared to comment orally on, the interrelationships with other departments in revenue generation.

3. Departments Other than Treasurer's: List below each department other than Treasurer's with significant revenue generation responsibilities, show title of positions involved, and indicate what revenue generation responsibilities are included. As feasible, show relationships to Treasurer's Department. Be prepared to comment orally on the nature and substance of these responsibilities and interrelationships.

EXCERPT FROM "THE LOCAL GOVERNMENT ACT - CHAPTER 265",
REVISED 1978, SECTIONS 227-242 RELATING TO ACCOUNTS AND AUDITS

PART XVII - ACCOUNTS AND AUDIT

227. The financial year of every local authority shall be the year commencing on the first day of January and ending on the thirty-first day of December in the same year.
228. (1) Every local authority shall cause proper books and accounts to be kept and true and regular records to be entered therein of all transactions of the local authority.
- (2) Such accounts shall be kept so as to secure that sums raised by rates or otherwise or other sums received by the local authority are not applied to purposes to which such sums are not properly applicable or that sums so raised or received for specific purposes are not applied to other purposes, and the capital moneys are not applied to any purpose other than a purpose to which capital moneys are properly applicable.
- (3) Every local authority shall cause its accounts (including those relating to funds or property held by the local authority in trust to be kept in such manner as to show in respect of the financial year to which accounts relate -
- (a) all receipts and payments of the local authority during the year; and
- (b) any capital moneys due but not paid to or by the local authority in that year,
- and, where the local authority is a municipal council, county council or town council, it shall cause such accounts to be kept in such manner as to show, in addition, in respect of the said financial year, any revenue and expenditure relating to revenue in respect of that year not received or paid in that year.
- (4) The Minister may from time to time make rules for the keeping of accounts by any local authority or class of local authority.
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229. (1) The accounts required to be kept by a local authority shall be balanced for any financial year not later than the 30th June in the year following the year of account or such later date as in any particular case the Minister may determine and an annual statement or abstract thereof shall be prepared.
- (2) Such annual statement or abstract of accounts shall be prepared in such form and shall contain such particulars as the Minister may by rule prescribe.
230. As soon as may be after the receipt by a local authority of a report made under section 25E of the Exchequer and Audit Act, such report, together with copies of the annual statement or abstract of accounts prepared under section 229 of this Act relating to the financial year to which such report relates-
- (a) shall be laid before, and considered by the local authority as its first convenient ordinary meeting; and
- (b) shall be made available for supply to any inhabitant of the area of the local authority who makes application therefor and who pays in respect thereof such fee, if any, as may be prescribed by the Minister.
231. (1) The Minister may from time to time appoint one or more persons as Local Government Inspectors to conduct extraordinary inspections and examinations of the accounts and records of local authorities and an inspector so appointed may institute such inspection or examination (hereinafter referred to as an extraordinary inspection) into any aspect of the accounts and records of any local authority that he deems necessary.
- (2) Where an inspector institutes an extraordinary inspection he shall notify the local authority concerned and the Controller and Auditor-General of the institution of such inspection.

- (3) At the conclusion of an extraordinary inspection, the inspector shall prepare and sign a report of his findings and furnish one copy to the Controller and Auditor-General and one copy to the Minister who shall report to the local authority on any matter which in his opinion should be drawn to their attention to enable them to comply with any law or lawful instruction or to enable the administration of the local authority to be carried out in a secure and efficient manner.

232. (Repealed by L.N. 36/1970)

233. (Repealed by L.N. 36/1970)

234. (1) The Minister may issue to any local authority such instructions as he may think fit arising out of any report made under Part VA of the Exchequer and Audit Act, and it shall be the duty of such local authority to comply with any such instructions.

- (2) Whenever it appears to the Minister that the accounts of a local authority have not been prepared in such a manner as to admit of their proper audit under Part VA of the Exchequer and Audit Act, he may appoint any person to assist the local authority in the due preparation of the accounts for that purpose, and the local authority shall pay to the Minister such fee as the Minister may determine in respect of the services of the persons so appointed.

235. (Repealed by L.N. 36/1970)

236. (1) It shall be the duty of an inspector, upon any extraordinary inspection-

- (a) to disallow every item of account which is contrary to the law or to any direction lawfully given to a local authority;
- (b) to surcharge the amount of any expenditure so disallowed upon the person responsible for incurring or authorizing the expenditure;
- (c) to surcharge any sum which has not been duly brought to account upon the person by whom that sum ought to have been brought into account;

- (d) to surcharge the amount of any loss or deficiency upon any person by whose negligence or misconduct the loss or deficiency has been incurred; and
- (e) to certify the amount due from any person upon whom he has made any such surcharge;

Provided that no item of expenditure by a local authority shall be so disallowed if such expenditure has been lawfully sanctioned by the Minister prior to the commencement of the audit of accounts for the financial year in which such expenditure arose.

- (2) Any loss represented by a charge for interest or any loss of interest shall be deemed to be a loss within the meaning of this section, if it arises from failure through wilful neglect or wilful default to levy or collect such rates as are necessary to cover the expenditure of the local authority for any financial year (including any expenditure incurred in any previous year and not covered by rates previously levied), or to collect other revenues.
 - (3) For the purposes of this Part of this Act, a member of a local authority is deemed to be responsible for incurring or authorizing expenditure if, being present when the resolution of the local authority or committee thereof incurring or authorizing the expenditure was passed-
 - (a) he voted in favour of it; or
 - (b) he did not cause his vote against the resolution to be recorded in the minutes.
 - (4) No person shall be freed from liability to surcharge under this section by reason only of the fact that, in the matter giving rise to such liability, he acted in pursuance of any order or resolution of the local authority, or of any committee thereof, if such order or resolution was contrary to law.
237. The inspector shall, on the application of any person who is aggrieved by a disallowance or surcharge made by the inspector, state in writing the reasons for his decision.

238. (1) Any person who is aggrieved by a disallowance or surcharge made by an inspector, may, within thirty days of that disallowance or surcharge, where the disallowance or surcharge relates to an amount exceeding ten thousand shillings, appeal to the High Court, and may in any other case within the like period appeal either to the High Court or to the Minister.
- (2) The Court or the Minister on such an appeal shall have power to confirm, vary or quash the decision of the inspector, and to remit the case to the inspector with such directions as the Court or Minister thinks fit for giving effect to the decision on appeal, and if the decision of the inspector is quashed or is varied so as to reduce the amount of the surcharge to one thousand shillings or less, the appellant shall not be subject in respect of that surcharge to the disqualification imposed by paragraph 3 (c) of the Fifth Schedule.
- (3) Where an appeal is made to the Minister under this section he may at any stage of the proceedings, and shall, if so directed by the High Court, state in the form of a special case for the opinion of the High Court any question of law arising in course of the appeal, but save as aforesaid the decision of the Minister shall be final.
- (4) Where an appeal is made to the Minister the appellant shall be entitled to a personal hearing by a person appointed by the Minister for that purpose.
239. (1) In the case of a surcharge, the person surcharged may, whether or not he appeals under section 238, apply to the Court or the Minister to whom he appeals, or, if he does not appeal, to the Minister, for a declaration that in relation to the subject matter of the surcharge he acted reasonably or in the belief that his action was authorized by law, and the Court or Minister, if satisfied that there is proper ground for doing so, may make a declaration to that effect.

- (2) Where such a declaration is made the person surcharged, if by reason of the surcharge he is subject to the disqualification imposed by paragraph 3 (c) of the Fifth Schedule, shall not be subject to that disqualification, and the Court or Minister may, if satisfied that the person surcharged ought fairly to be excused, relieve him either wholly or in part from personal liability in respect of the surcharge, and the decision of the Court or Minister under this section shall be final.
240. (1) Every sum certified by an inspector to be due from a person shall be paid by that person to the local authority within thirty days after it has been so certified, or, if an appeal or application with respect to that sum has been made, within fourteen days after the appeal or application is finally disposed of, abandoned or fails by reasons of the non-prosecution thereof.
- (2) The inspector shall take all necessary steps to recover from the person surcharged in any competent court any such sum as aforesaid which is not so paid.
- (3) In any proceedings for the recovery of any such sum the inspector's certificate shall be conclusive evidence that the sum is due and payable by the person charged.
- (4) On the production of such certificate the court shall give a decree for the sum sued for, and every such decree shall have the effect of a decree under the Civil Procedure Act and any rules made thereunder.
241. (1) Any expenses incurred by an inspector in the defence of any allowance, disallowance or surcharge made by him shall, so far as not recovered from any other party and except as may otherwise be ordered by the High Court or the Minister, as the case may be, be reimbursed to him out of the fund to which the accounts subject to his inspection relates, and the High Court or Minister may make such order as may seem fit in regard to the payment out of that fund of the expenses incurred by the appellant or applicant or any other party to the proceedings.
- (2) The inspector shall take all necessary steps to recover from the person surcharged in any competent court any such sum as aforesaid which is not so paid.

- (3) In any proceedings for the recovery of any such sum the inspector's certificate shall be conclusive evidence that the sum is due and payable by the person charged.
 - (4) On the production of such certificate the court shall give a decree for the sum sued for, and every such decree shall have the effect of a decree under the Civil Procedure Act and any rules made thereunder.
241. (1) Any expenses incurred by an inspector in the defence of any allowance, disallowance or surcharge made by him shall, so far as not recovered from any other party and except as may otherwise be ordered from any other party and except as may otherwise be ordered by the High Court or Minister, as the case may be, be reimbursed to him out of the fund to which the accounts subject to his inspection relates, and the High Court or Minister may make such order as may seem fit in regard to the payment out of that fund of the expenses incurred by the appellant or applicant or any other party to the proceedings.
- (2) The costs and expenses incurred by an inspector in any legal proceedings taken by him under section 240 (2) shall, so far as not recovered from any other source, be paid out of the fund to which the accounts subject to his inspection relates.
242. (1) For the purposes of his powers and duties under this Part the inspector may hear and receive evidence and examine witnesses upon oath or affirmation (which oath or affirmation the inspector is hereby empowered to administer), and may, by summons under his hand, require all such persons as he may think fit to appear personally before him at a time and place to be stated in such summons and to produce all such books and papers (including the minutes of the proceedings of the local authority or of any committee thereof) as he may deem necessary for such examination.

(2) Any person so required who, without reasonable excuse--

- (a) neglects or refuses to comply with such summons;
or
- (b) having appeared, refuses to be examined on oath or affirmation or to take such oath or affirmation; or
- (c) having taken such oath or affirmation, refuses to answer fully and satisfactory, to the best of his knowledge and belief, all questions put to him, or
- (d) knowingly and wilfully gives any evidence which is untrue in any material particular,

shall be guilty of an offence and shall be liable, for every such neglect or refusal, to a fine not exceeding two thousand shillings or to imprisonment for a term not exceeding two months.

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CASE STUDY - REVENUE-RELATED REPORTS, DISTRIBUTION, AND FREQUENCY

Community: Municipal Council B
Period Covered: 1984/1985

	<u>Preparing Department</u>	<u>Report Name</u>	<u>Major Recipients</u>	<u>Frequency</u>	<u>Average Days*</u>
1.	Council	Annual Estimates (including Schedule of Fees and Charges	MLG	Annually	1 month before period begins
2.	Finance Committee	Annual Estimates (including Schedule of Fees and Charges	Council	Annually	n.a.
3.	Clerk's	Annual Report	MLG	Annually	90-180
4.	Treasurer's	Major Revenue Items	Finance Committee	Monthly	30
		Schedule of Accounts	Subcommittee of Finance Committee	Monthly	20
		Annual Estimates (including Schedule of of Fees and Charges)	Finance Committee	Annually	n.a.
		Year-End Results	Controller & Auditor- General, cc MLG	Annually	180-270

* Average number of days from end of period to issuance of report

CASE STUDY REVENUE-RELATED REPORTS, DISTRIBUTION, AND FREQUENCY, contd.

Community: Municipal Council C
Period Covered: July 1985

	<u>Preparing Department</u>	<u>Report Name</u>	<u>Major Recipients</u>	<u>Frequency</u>	<u>Average Days*</u>
1.	Clerk's	Annual Report	MLG	Annually	100
2.	Treasurer's	a. Abstracts of Account	Controller and Audit General, MLG	Annually	360
		b. Works Expenditure	Town Planning and Works Committee	Monthly	20
		c. Schedule of Accounts & Other Finance Matters	Finance, Staff and General Purposes Committee	Monthly	20
		d. Annual Budget	MLG, EMC, MT'S Dept.	Annually	60 Days Before
3.	Social Services	Monthly Housing Returns Rent	Social Services and Housing Committee	Monthly	20
4.	M.E.O. C.P.H.O.	Educational Health	Public Health and Education Committee	Monthly	20

* Average number of days from end of period to issuance of report.

Community: County Council E
Period Covered: 1984/1985

CASE STUDY - REVENUE RELATED REPORTS, DISTRIBUTION, AND FREQUENCY, cont.

	<u>Preparing Department</u>	<u>Report Name</u>	<u>Major Recipients</u>	<u>Frequency</u>	<u>Average Days*</u>
1.	Treasurer's	Quarterly Income & Expend.	Finance Committee	Quarterly	30
	Department Annual	Annual Financial Report 180	(1) Finance Committee (2) Council (3) MLG	Annual	180
2.	Internal Audit	Internal Audit Report	Treasurer	Quarterly	Varies
3.	Marketing Department	Daily Collection Sheets	(1) Marketing Dept. Head (2) Treasurer	Daily	1
		Monthly Revenue Collection	Treasurer	Monthly	1 to 3
4.	Controller and Auditor General	External Audit Report 120	(1) Council (2) MLG	Annually	120

* Average number of days from end of period to issuance of report

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FINANCIAL MANAGEMENT WORKSHOP
REVENUE GENERATION
KENYA

CASE STUDY - REVENUE RELATED REPORTS, DISTRIBUTION, AND FREQUENCY, cont.

Community: County Council F
Period Covered: 1984/1985

<u>Preparing Department</u>	<u>Report Name</u>	<u>Major Recipients</u>	<u>Frequency</u>	<u>Average Days*</u>
1. All Collectors	Revenue Weekly Return	Revenue Officer	Weekly	-
2. Treasurer's	a. Fees and Charges and Draft Estimates	F.S.&G.P. Committee	Annually	Three months before period begins
	b. Special Reports	F.S.&G.P. Committee	Occasionally	Two days before meeting
	c. Schedule of Payments	F.S.&G.P. Committee	Monthly	One week
	d. Supplementary Fees and Charges and Estimates	F.S.&G.P. Committee	Occasionally	Two days
	e. Income & Expenditure Statement	F.S.&G.P. Committee	Occasionally	Two weeks
	f. Cash Flow	F.S.&G.P. Committee	Occasionally	Two weeks
3. Finance Committee	a. Annual Estimates and Fees and Charges	Full Council	Annually	Two weeks
	b. Supplementary Fees & Charges & Estimates	Full Council	Occasionally	Two weeks

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WORKSHOP EXERCISE -- PROGRAM FOR INCREASING THE GENERATION
OF REVENUE IN PARTICIPANTS' LOCAL COMMUNITIES

Please develop and record below the program of actions to increase the generation of revenue that you (each participant team from a given local authority) feel should be taken vis-a-vis your local authority when you return home. Be specific about, for example, which new sources, which fees and charges, what new collection methods, which organization changes, which improved controls, what steps to strengthen auditing, etc. The following outline may be helpful, but your team should feel free to adopt a different format and approach if you wish.

Local Authority:

A. Revenue Generation

1. What do you intend to do to identify new and expanding sources of revenue?

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2. What do you intend to do to revise charges so that they are more realistic and bring in more revenue?

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.....
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.....
.....

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3. What do you intend to do to better (1) determine who owes and how much, (2) project revenues theoretically due, (3) project amounts that will be billed, and (4) project probable collections?

4. What do you intend to do to better collect revenue owing?

- a. Preparing/issuing bills or otherwise making contacts with those owing

- b. Providing for needed information, staffing, and effort?

- c. Following up on arrears?

8. Management and Administrative Supports

1. What do you intend to do to improve your local by laws, policies and procedures, and other supports to generation of revenue provided by your local authority itself?

2. What do you intend to do to improve the organization structure of your local authority for revenue generation?

3. What do you intend to do to improve staffing and leadership of your local authority for revenue generation?

4. What do you intend to do to improve controls to ensure that all revenue generated reaches your local treasury?

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5. What do you intend to do to better record current data on revenue generated

6. What do you intend to do to better evaluate, on a current basis, your results in generating revenue?

7. What do you intend to do to take corrective actions when revenue generation falls short of needs and expectations?

8. What do you intend to do to improve the auditing of revenue generation data?

9. What do you intend to do to improve the reporting of revenue generation data by your local authority to all levels?

WORKSHOP EXERCISE -- PROGRAM FOR THE CENTRAL AND
PROVINCIAL GOVERNMENTS FOR IMPROVING GENERATION OF
REVENUE BY LOCAL AUTHORITIES

Please develop and record below the program of actions that you (the team of central government participants) feels should be taken by the central government and its agencies, and by provincial governments, to assist in improving revenue generation by local authorities.

1. What improvements can be attempted in central government laws, regulations, circulars, and other formal, written policy and procedural instructions and guidance?

2. What improvements can be made in the handling and processing by the central government agencies of submissions for approval and of requests for assistance and the like made by local authorities (thoroughness, timeliness, etc.)?

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3. What improvements can be made in direct interactions of and support provided by (1) central and provincial government staff members to (2) councillors and staff of local authorities?

4. What can local authorities do that will help central and provincial governments to do a better job in assisting local authorities in revenue generation?

5. What improvements are possible in organization and staffing of the Ministry of Local Government, other central government agencies, and provincial governments that will facilitate assistance to local authorities in revenue generation?

6. What improvements can be made in data provided by the central and provincial governments to local authorities that will assist the latter in revenue generation?

7. Are there any other improvements relating to the central and provincial governments and to interfaces with local authorities not already covered above that can be made to assist the latter in revenue generation?

EVALUATION OF WORKSHOP

A. To what extent did this workshop fulfill the initially stated goals? Rate on a scale of 1 to 10 from:
1 = not at all effective to 10 = very effective (circle the appropriate number).

1. To impart new knowledge regarding identification of revenue sources, determination of revenues potentially due, collection of revenues, reporting on revenues, and management and administration of the revenue generation process

1 2 3 4 5 6 7 8 9 10

Not at
all effective

Very
effective

2. To develop new skills regarding the above listed aspects of revenue generation responsibilities -- especially (1) to accomplish problem-solving in the financial management area and (2) to provide improved management to this function

1 2 3 4 5 6 7 8 9 10

Not at
all effective

Very
effective

3. To develop attitudes and increase motivation so as to lead to identification of new revenue sources, more comprehensive and accurate billing of revenues due, more effective collections, better controls, improved reporting, and prompt corrective actions.

1 2 3 4 5 6 7 8 9 10

Not at
all effective

Very
effective

B. How would you rate the training approach in terms of its overall effectiveness?

1 2 3 4 5 6 7 8 9 10

Not at
all effective

Very
effective

C. Following is a list of topics that were addressed in the workshop. For each topic, please rate on a scale of 1 (lowest) to 10 (highest) (1) the importance and usefulness of the topic and (2) the effectiveness of the presentation.

<u>TOPICS</u>	<u>IMPORTANCE AND USEFULNESS OF TOPIC</u>	<u>EFFECTIVENESS OF PRESENTATION</u>
1. Relationship of Revenue Generation to Financial Management to sound Public Finance	_____	_____
2. Steps Involved in Revenue Generation		
a. Identify Sources of Revenue	_____	_____
b. Determine Charges for Services	_____	_____
c. Determine Amounts Due, To Be Billed and To Be Collected	_____	_____
d. Collect Amounts Due	_____	_____

<u>TOPICS</u>	IMPORTANCE AND USEFULNESS OF TOPIC	EFFECTIVENESS OF PRESENTATION
3. Management and Administrative Supports to Revenue Generation		
a. National and Provincial Authorities and Supports	_____	_____
b. Local Authority Supports	_____	_____
c. Local Authority Organization	_____	_____
d. Staffing and Leadership	_____	_____
e. Controls over Revenue Generation	_____	_____
f. Recording Current Data on Revenue Generation	_____	_____
g. Evaluating Results on a Current Basis	_____	_____
h. Taking Corrective Actions	_____	_____
i. Auditing of Revenue Data	_____	_____
j. Reporting of Revenue Data	_____	_____

D. What is your evaluation of the usefulness of the Case Study data from the several Kenyan local authorities?

1 2 3 4 5 6 7 8 9 10

Little
Value

Quite
Valuable

E. What is your evaluation of the small group workshop exercises?

1 2 3 4 5 6 7 8 9 10

Little
Value

Extremely
Valuable

F. What is your evaluation of the final workshop exercise to develop "back-home" programs of action by Local Authority and Ministry teams?

1 2 3 4 5 6 7 8 9 10

Little
Value

Extremely
Valuable

G. What did you like best at the workshop?

H. What did you like least?

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- I. What changes could have been made to increase the workshop's effectiveness and your learning?

- J. How would you judge the overall value of the workshop in relationship to other workshops you have attended (check one).

More Valuable _____
About the Same _____
Less Valuable _____

- K. Regarding the length of the workshop, was it:

Too Short? _____
About Right? _____
Too Long? _____

- L. If you are asked upon your return home what you learned or gained as a result of the workshop, what would you say?

- M. Would you like to attend one or more of the two added Financial Management workshops planned in this series (i.e., on (1) Expenditure Management and Control and (2) Management, Organization, Staffing, Leading, and Controlling.

Yes _____

No _____

N. Please use this space for any added comments.

EXCERPTS FROM "THE LOCAL GOVERNMENT ACT - CHAPTER 265",
REVISED 1978, SECTIONS 143-226, RELATING TO
REVENUE GENERATING POWERS OF LOCAL AUTHORITIES

PART IX - CERTAIN POWERS, DUTIES AND PROVISIONS
RELATING TO ALL LOCAL AUTHORITIES

143. (1) A local authority may enter into contracts necessary for the discharge of any of its functions.
144. (1) A local authority may, for the purpose of any of its functions under this or any other written law, by agreement acquire, whether by way of purchase, lease, exchange or gift, any land, whether situate within or without the area of the local authority, notwithstanding that the land is not immediately required for that purpose; and where land is so acquired notwithstanding that it is not immediately required for the purpose for which it was acquired, it may, until so required, be held and used for the purpose of any other functions of the local authority.
- (5) A local authority may let, or grant to any person a licence to occupy, any land which it may possess
- (a) with the consent of the Minister for any term;
- (b) without the consent of the Minister, unless such consent is required by section 177 or by any other written law, for a term not exceeding seven years.
- and may, in respect thereof, charge rents, stand premium or fees.
- (6) Subject, in the case of land acquired in pursuance of subsection (2), to the provisions of the Land Acquisition Act, or to any written law replacing that Act, a local authority may, with the consent of the Minister-
- (a) sell any land which it may possess and which is not required for the purpose for which it was acquired or being used;
- (b) exchange any land which it may possess for other land, either with or without paying or receiving any money for equality of exchange.
145. A local authority may -
- (a) establish and maintain such offices and buildings as may be required for the purposes of the local authority and for public meetings and assemblies;
- (b) establish and maintain houses as residences for officers of the authority;

- (g) subject to section 144, and to any other written law relating thereto-
 - (i) subdivide any land belonging to it for the purpose of factory, industrial, business or workshop sites; and
 - (ii) sell, let or otherwise dispose of any plots or sub-divisions of such land and any buildings thereon; and
 - (iii) sell, let or otherwise dispose of such land to any person for the purpose of carrying on thereon any work or trade of an offensive nature which such local authority is empowered to control;
- (h) establish and maintain woodlands;
- (i) in the case of a municipal council, establish and maintain either by itself or jointly with any other authority or any association, hospitals, maternity services, health centres and dispensaries within or without its area of jurisdiction;
- (j) In the case of a municipal council, establish and maintain disinfecting and disinfestation services;
- (o)
 - (i) establish and maintain recreation grounds and facilities for recreation on land belonging to, and on parks, squares and open spaces vested in it; and
 - (ii) establish and maintain boats and boating establishments; and
 - (iii) establish, maintain and control in connection with any such recreation ground or boating establishment as aforesaid, aquariums, pavilions, piers, dressing-rooms, lavatories and such other buildings and conveniences of any nature and for any purpose as the local authority may consider to be necessary or convenient; and
- (v) provide any apparatus for games or recreation in respect of any such recreation ground or boating establishment, and permit any person, club or body to provide any such apparatus on such terms as the local authority may decide; and

- (vi) establish, maintain and control refreshment rooms, cafes and restaurants in any such recreation ground or in connection with any such boating establishment; and
- (vii) let any such recreation ground with or without any building or apparatus established or provided in connection therewith to any person or club or other body of persons, and, by resolution of the local authority, authorize such person, club or body to make charges in connection therewith; and
- (viii) control boating establishments by whomsoever established, license boats, whether kept for hire or otherwise, and regulate the use of and fix the number of persons to be carried in such boats;
- (p)(i) establish, maintain, let and manage public markets and market buildings;

Provided that no county council, or urban or area council, shall after the coming into operation of this Act, establish any market within a distance of three miles of the boundary of its area without the consent of the Minister. and
- (ii) control markets in its area by whomsoever established and, where a market has been established by the local authority, prohibit the establishment of any other market within its area without the permission of the local authority; and
- (iii) control public sales held on any public or open space or in any public building; and
- (iv) control places used for the purpose of selling publicly, or exposing for sale, any cattle, horses, sheep, goats, pigs, poultry or other livestock; and
- (v) where provision is made for any such sale in any market established by the local authority or at any place provided by the local authority for the purpose, prohibit such sales elsewhere than in or at such market or place and license persons to conduct such sales in or at such market or place and require the deposit of security by an applicant for such licence;

- (q) guarantee loans made by other persons, and make loans, either on its own behalf or jointly with any authority or person, to such persons, and upon such terms and conditions and for such purposes, as the Minister may approve either generally or in any particular case or in any specified class of cases;
- (r) establish and maintain public weighing machines;
- (s) establish, maintain, assist, promote and control
 - (i) art galleries, museums, botanical gardens and zoological gardens; and
 - (ii) within or without its area, public libraries;
- (t) establish, maintain and assist bands for musical performances in public places and at local authority functions, and generally provide musical entertainment in such places and at such functions;
- (u) subject to any written law relating thereto, establish and maintain wireless or radio relay stations and services and television rediffusion stations and services;
- (v) establish, maintain and assist information centres and inquiry bureaux;
- (w) subject to any written law relating thereto, take such measures as may be necessary or desirable for the preservation or protection of wildlife, and provide amenities for the observation of wildlife, within or without its area;
- (x) establish and maintain camping, grazing and outspan grounds, whether within or without its area;
- (y) establish and maintain public monuments;

- (z) establish, maintain and regulate alms-houses, hostels and welfare and social service centres;
- (aa) make provision for the return of destitute persons to their homes within Kenya, and generally give assistance to destitute and necessitous persons;
- (ab) establish, maintain and assist institutions, day nurseries and clinics for the care and welfare of infants, children and juveniles, and make provision for suitable instruction being imparted to expectant mothers of such infants;
- (ac) subject to the Films and Stage Plays Act, establish and maintain theatres, concert halls, cinemas, public halls and other places of public amusement and public resort;
- (ad) advertise and give publicity to the attractions and advantages of the area of the local authority; and
- (ae) promote legislation in the interests of, and oppose legislation which is not in the interests of, the local authority.

148.(1) A local authority may -

- (a) charge fees for any licence or permit issued under this Act or any other written law or in respect of any person or matter, premises or trade, whom or which the local authority is empowered to control or license;
- (b) impose fees or charges for any service or facility provided or goods or documents supplied by the local authority or any of its officers in pursuance of or in connection with the discharge of any duty or power of the local authority or otherwise.
- (2) All fees or charges imposed by a local authority shall be regulated by by-law, or if not regulated by by-law, may be imposed by resolution of the local authority with the consent of the Minister and such consent may be given either in respect of specified fees or charges or may be given so as to allow a specified local authority to impose fees or charges by resolution in respect of a specified power or a particular matter.
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- (3) Save where the contrary is expressly or by necessary implication in any written law provided, a local authority may authorize the remission in whole or in part of any fees due to it or charges imposed by it under this Act or any other written law.
152. (1) A municipal council may, with the consent of the Minister, establish and maintain schools and educational institutions, including boarding blocks and school hostels.
153. (1) A municipal council, county council or town council may, within its own area and, with the consent of any local authority specified in this subsection, within the area of such local authority, and with the consent of the Minister, within any other area-
- (a) establish and maintain a service of omnibuses or other vehicles howsoever propelled or drawn, for the carriage of passengers and their luggage;
- (b) enter into an agreement, in such terms as may be approved by the Minister, with any person for the establishment and maintenance by him of any such service as aforesaid and for guaranteeing the capital cost thereof and interest on such cost.
154. Every municipal council, county council or town council shall have power-
- (a) to establish and maintain cattle cleansing facilities;
- (b) subject to the Hide and Skin Trade Act, to control the drying, cleaning and storage of hides and skins, and to establish, maintain and control premises for the drying, cleaning and storing of hides and skins;
- (c) to prohibit the cultivation by unauthorized persons of any unenclosed and occupied land in private ownership and of any Government land and land reserved for any public road;
- (d) to take or require the taking of such measures as may be necessary or desirable for the prevention and control of bush and forest fires;
- (e) subject to any law for the time being in force relating thereto-
- (i) to prohibit and control brick-making yards and the quarrying of stone, lime, clay or other material on any premises;

- (ii) to require the owners and operators of brick-making yards and quarries to provide housing, sanitation and water or any of them at brick-making yards and quarries for persons working there;
- (iii) to grant permits to make bricks or to dig and burn lime, or to dig and remove clay, gravel, peat or turf or to quarry or to crush stone, upon any land of the local authority.

155. Every county, municipal or town council shall have power-

- (a) to establish and maintain centres, and to establish, maintain and control services, for the inspection, grading and storing of produce;
- (b) subject to any other written law relating thereto, to engage in livestock and agricultural undertakings (including the provision of services for improving the agricultural and livestock industries in the county; municipality or township) and to take such measures as may be necessary or desirable for preventing the outbreak and spread of any disease as defined in the Animal Diseases Act;
- (c) to require the planting of any specified crops by persons for the support of themselves and their families in areas which in the opinion of the county, municipal or town council are suffering from or likely to suffer from a shortage of foodstuffs;
- (d) to control itinerant contractors and other persons who sell or offer for sale, or contract or offer to contract for the exercise of, their skill, or the skill of any other person, in any handicraft by going from house to house or by attending at any person's house;
- (e) to establish and maintain game parks, including accommodation for visitors thereto;
- (f) to establish and maintain forests;
- (g) subject to the Vagrancy Act to establish, maintain and control rehabilitation centres for the care, maintenance and rehabilitation of beggars.

159. (1) Subject to any other written law relating thereto, every county council shall have power to prohibit and control shops in rural areas:

Provided that no county council shall exercise such power in any area to which the Land Planning Act has been applied.

- (2) For the purposes of this section -

"shop" means a building or part of a building in which retail trade is carried on;

"rural area" means an area which is so defined in any by-law made by a county council under this Act.

PART XI - CERTAIN POWERS, DUTIES AND PROVISIONS
RELATING TO MUNICIPALITIES, TOWNSHIPS AND
COUNTY DIVISIONS

160. Every municipal council and, except in regard to matters contained in paragraphs (a) and (h), every town council and every urban and area council shall have power-

- (a) to establish and maintain sanitary services for the removal and destruction of, or otherwise dealing with, all kinds of refuse and effluent and, where any such service is established, to compel the use of such service by persons to whom the service is available;
- (b) to establish and maintain public lavatories, closets and urinals within its area, and where such lavatories, closets and urinals are established, the local authority shall maintain them in good order and repair;
- (c) to acquire and maintain one or more ambulances;
- (d) to establish and maintain cold storage works and depots for the inspection of meat, subject to the Kenya Meat Commission Act and the Public Health Act and any rules made thereunder;
- (e) subject to the Kenya Meat Commission Act and the Pig Industry Act and any rules made thereunder, to establish and maintain slaughterhouses for the slaughter of animals and poultry, whether within or without its area; and to control slaughterhouses within its area;

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- (F) to establish and maintain plants for the manufacture of by-products and to purchase animals for the purpose of conversion into by-products and to sell by-products resulting from the carrying on of any works which such local authority is authorized to carry on;
- (g) subject to the Dairy Industry Act, to establish and maintain depots for the inspection, treatment, distribution, purchase and sale of milk or milk products, and may, subject as aforesaid, distribute, buy and sell milk or milk products;
- (h) to take measures for the destruction and suppression of rats and vermin within its area, and to set traps or take other measures necessary for the purpose on any land whether within or, with the consent of the local authority concerned, without its area;
- (i) subject to the prior approval of the Minister, to name and number and, where necessary or desirable in its opinion, to rename or renumber any street in the municipality or in any urban area under its jurisdiction (such name to be affixed in a conspicuous place in the street) and to cause all buildings in any such street to be numbered in such manner as it may determine;
- (j) subject to any written law relating thereto, to establish and maintain aerodromes;
- (k) to establish and maintain one or more fire brigades and to take all necessary steps for the prevention and extinguishing of fires and to compensate the owners of property demolished or damaged for the purpose of preventing or extinguishing fires;
- (l) subject to the consent of the Minister, to undertake either as agents of the government or otherwise, the registration of births, deaths and marriages occurring in its area;
- (p) (i) to arrange for the lighting of, or itself to light, street and other public places and to arrange for the erection and maintenance of, or itself to erect and maintain, lamps for the purpose;

- (ii) to enter into any contract with an authorized distributor as defined in the Electric Power Act, for the collection by the local authority of all charges and other sums due to such distributor by the inhabitants of the whole or part of its area in respect of the supply of electricity by such distributor, together with a reasonable charge to cover the expenses of collecting such charges and such other sums;
- (q) to establish pounds, and from time to time to make provision for all or any of the following purposes--
 - (i) for the management of pounds;
 - (ii) prescribing the circumstances in which any article or vehicle which is found abandoned or apparently abandoned, or any animal or bird, may be impounded;
 - (iii) fixing the charges payable by the owner of any impounded article, vehicle, animal or bird;
 - (iv) prescribing the circumstances in which and the conditions under which any impounded article, vehicle, animal or bird may be sold; and
 - (v) as to the transfer of the property in any impounded article, vehicle, animal or bird on such sale.

161. Every municipal council or town council and every urban and area council shall have power--

- (a) to establish cemeteries at sites appointed under and maintain cemeteries authorized under, the Public Health Act, to conduct funerals; to establish and maintain mortuaries and crematoria within or without its area; to prohibit the disposal of human bodies within its area otherwise than by interment or cremation in or at any such cemetery or crematorium established or approved by it; and to control undertakers and regulate the conveyance and disposal of dead bodies;

- (b) (i) to establish and maintain places for the washing of clothes;
- (ii) to control or prohibit the washing of clothes on public premises and to supervise and license persons engaged in washing and laundry work;
- (c) to establish, maintain and let lodging-houses and boarding-houses; and to control lodging-houses and boarding-houses and lodging-house and boarding-house keepers;
- (d) subject to any written law relating thereto-
 - (i) to establish, maintain and let tea-rooms, cafes, restaurants, houses, snack bars, shops, stalls and stands;
 - (ii) to control tea-rooms, cafes, restaurants, hotels eating-houses, snack bars, bakehouses, butcher's shops, grocers' shops and all factories and places where articles of food or drink are manufactured or prepared for sale or use, or are stored or sold whether for consumption on or off the premises;
- (e) to construct footways along the side of any road or street, and to pave or surface any such footway with concrete blocks or stones or in any other way, and to recover from the owners of land abutting upon such footways the whole or any part of the expenses incurred in such construction, surfacing or paving where such construction, surfacing or paving was requested by such owners; and to control the construction, surfacing and paving of footways, where such works are carried out by any such owner.

162. Every municipal council and, except in regard to the matters contained in paragraphs (a) and (j), every town council or urban and area council shall have power-

- (a) to compel occupiers or, in the case of vacant premises, owners, to keep their premises free from offensive or unwholesome matter;
- (b) to prohibit or control the keeping of animals, birds and bees so that their keeping shall not be a public nuisance or injurious to health;
- (c) to take or require the taking of such steps and measures as may be necessary or desirable for securing the prevention and destruction of insects, fungi and any other pests which attack timber in buildings and felled timber and for preventing and eradicating the infestation of any such timber at the cost of the owner;
- (d) to prohibit or control the playing of musical instruments or the singing or performing for profit, in or on any public place;
- (e) without prejudice to the exercise of any powers and duties conferred or imposed by the Ferries Act and subject to section 186 of this Act, to control ferry boats, to regulate the conduct of persons using ferry boats and the embarkation and disembarkation of persons, animals, goods and vehicles and to control the use of the landing places, approaches and ramps maintained in connection with any service of ferry boats;
- (f) to control or prohibit fetes, travelling exhibitions, public amusements and entertainments, circuses and to prohibit or control the public exhibition of monstrosities, freaks of nature, or any abnormal person or animal;

Provided that this paragraph shall not confer a power to permit the provision of amusements with prizes otherwise than at entertainments held by commercial undertakings with the principal object of promoting trade or business and limited, in respect of any one such undertaking, to one or more periods not exceeding in the aggregate fourteen days in any one period of twelve months;

- (g) subject to any written law relating thereto, to control or prohibit the subdivision or cutting up of land or the subdivision of existing building lots into smaller areas ; to provide that no transfer of any such subdivision of land shall be registered in any land titles registry unless and until a certificate under the hand of the clerk of the local authority or such other person as the local authority may appoint for the purpose, has been produced to the registration officer, who shall register the same against the title to such land at the cost of the applicant for such subdivision, to the effect that the local authority has approved of such subdivision, and to prevent the withdrawal, cancellation or alteration, except with the consent of the local authority, of any subdivisional plan which has been approved by the local authority;
- (h) to control bicycles and tricycles normally kept in its area, and to register and provide for the identification of such bicycles and tricycles:
- Provided that this paragraph shall not confer a power to require the licensing of any bicycle or tricycle during the currency of any licence granted by any other local authority in respect thereof under the powers conferred by this paragraph;
- (i) to provide for the due and proper care of the common pasture or other land of such local authority, and, in municipalities, townships and urban areas within county divisions, to control the keeping of livestock in such area or areas;
- (j) to control swimming baths, and bathing establishments, and to control or prohibit bathing in any open piece of water within its area;
- (k) to take such steps as may be desirable for the protection from damage or interference of all works and property of such local authority situated or being in, under or over any public or other place within or without its area;
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- (l) to prohibit or control the display of advertisements and advertising devices in or in view of any street or other public place or in such places or in such manner or by such means as would, in the opinion of the local authority, be likely to affect injuriously the amenities of or to disfigure any neighbourhood; and to prohibit and control the use and passage of advertising vans, sandwich boards, lanterns, flags, screens or other moveable advertising devices, and the distribution of handbills in or along any street or other public place,
- (m) to control street decorations, and to prohibit or control the erection and removal of temporary platforms, seats and other structures for the use of the public at any meeting or entertainment or for the accommodation of spectators at any procession, exhibition, ceremony or spectacular display of any kind;
- (n) to control music halls, public halls, concert rooms, public billiard rooms and other places of public amusement, public recreation or public resort which are not required to be licensed under the Films and Stage Plays Act.

163. Every municipal council and, except in regard to the matters contained in paragraph (q), every town council and urban and area council shall subject to any other written law relating thereto, have power

- (a) to prohibit or control peddling, hawking and street trading and to control pedlars, hawkers and street traders;
- (b) to control barbers and hairdressers and barbers' and hairdressers' shops;
- (c) to control the trade, business or occupation, and the business premises, of dealers in second-hand goods, including bottles, sacks, bones and tins;
- (d) to prohibit or control the work or trade of manufacturing flock from rags and persons engaged therein; and to prohibit the sale and use, for the purpose of manufacture, of articles of unclean flock manufactured from rags;

(e) to control or prohibit all businesses, factories and workshops which, by reason of smoke, fumes, chemicals, gases, dust, smell, noise, vibration or other cause, may be or become a source of danger, discomfort or annoyance to the neighbourhood, and to prescribe the conditions subject to which such businesses, factories and workshops shall be carried on;

(f) to prohibit or control the carrying on of the work or trade of a knacker or of blood-boiling or cleaning, tallow melting, fat melting or fat extraction, fell-mongering, skin storing, skin curing, blood drying, gutscrapping, fishmongering, fish frying, leather dressing, tanning, glue making, charcoal burning, brick burning, lime burning, stone crushing, manure making, manure storing, bone storing, or any other work or trade of an offensive nature which such local authority may, with the sanction of the Minister, declare to be an offensive trade for the purposes of this paragraph;

(ff) to prohibit, control and regulate such other trades, occupations and premises as the Minister may, from time to time, by notice in the Gazette, prescribe;

(g) to prohibit or control the work or trade of disinfection or fumigation by cyanide or other means and to penalize persons who, after due notice, refuse without reasonable ground to vacate any room or rooms occupied by them on the same floor or on any floor above that of any building where fumigation is being carried out.

166. (1) Every municipal council, county council or town council may, subject to any other written law relating thereto, prohibit and control the development and use of land and buildings in the interest of the proper and orderly development of its area.

167. (1) It shall be the duty of every municipal council, town council or urban and area council, to provide for the burial of all destitute persons who die within its area:

Provided that in respect of persons-

(i) who die in hospital, and who immediately prior to their admission to hospital, had not lived within such local authority's area for a period of at least three consecutive months; or

(ii) who die in goal;

the local authority shall be entitled to recover the reasonable cost of burial from the Government.

(2) If any person brought into the area of any such council by any other person carrying on the business of recruiting labor, shall die in such area within one month after his arrival, such council may recover from such other person or his employer or principal such burial charges as may be fixed by by-laws relating to cemeteries or otherwise.

(3) It shall be the duty of every municipal council, town council and urban and area council, to ensure that in its area there are adequate and suitable arrangements for the burial or cremation of the dead.

Sewerage and Drainage

168. Every municipal council, town council and urban or area council, may establish and maintain sewerage and drainage works within or without its area.

171. A municipal council, town council, or an urban or area council, may establish and maintain any such sewage farms or sewage disposal works either within or, subject to section 172, without its area, as may be necessary or advisable for the requirements of its area, and may farm the same and dispose of the produce thereof; and neither such local authority nor any person shall be liable for any nuisance or damage which is the inevitable consequence of the proper and ordinary conduct of any sewage farm or sewage disposal works established or maintained under this section.

174. Any charges which a municipal council, town council, or an urban or area council, may fix for the use of its drains or sewers or sewerage works shall for all purposes be deemed to be charges for sanitary services, and shall be recoverable from the owner of any land or premises which are connected with such drains, sewers or sewerage works in accordance with section 264.

175. (1) A municipal council, town council or an urban or area council, may-
- (a) carry out any work in connection with the provision or construction of any drain or sewer which in its opinion is necessary for the satisfactory drainage of any land including land subdivided into plots for future development and may connect any such drain or sewer with the existing drains or sewers of such local authority, and may recover from the owner of such land or apportion amongst and recover from the owners of any such land the whole or any part of the expenses incurred in such work; or
 - (b) advance to the owner of any land or premises the cost or estimated cost of any such drainage or sewerage work on such land or premises.
- (2) Any drain or sewer constructed pursuant to subsection (1) (a) of this section shall vest in and be the property of the local authority which carried out the work.
- (3) The local authority may agree to accept payment of the expenses referred to in subsection (1) (a) and repayment of advances made under subsection (1) (b) in such instalments, at such times, upon such rate of interest, and upon such conditions, as it may determine
- Provide that the rate of interest shall not exceed six per centum per annum without the consent of the Minister.
- (4) Such expenses and advances, together with the interest thereon, shall be charged upon the land or premises in respect of which the same are incurred or made, and shall be paid to the local authority by the owner for the time being, and the instalments thereof as they fall due shall be recoverable from the present or any future owner of the land or premises in any competent court.

- (5) The local authority shall keep at its offices a register of all expenses incurred and advances made by it under this section, and shall show in such register the total amounts thereof, the instalments in which the same are payable, the land or premises in respect of which the same have been incurred or made, and the balances for the time being outstanding, and shall keep such register open at all reasonable times to the inspection of any person, free of charge.
- (6) Such register and any extract therefrom, certified by the clerk or by any other person authorized in that behalf by the local authority, shall, in any proceedings for the recovery of such expenses, advances or interest thereon or any installments thereof, be prima facie evidence of the matters contained therein.
- (7) Nothing in this section shall limit or affect the power of a municipal council, town council, or an urban or area council, to execute any work which it is, by law or by any by-law in force in its area, empowered to exercise, or to recover the cost of executing such work from any person who is liable therefor.

176. Every municipal council, town council, or an urban or area council shall have power

- (a) generally to regulate sewerage and drainage;
- (b) to compel, at the cost of the owner both or either the construction of private drains, and the connection of private drains to public drains, sewers or pipes;
- (c) to regulate the construction by such council at the cost of the owner, of all house drains in so far as they connect with and extend from the main sewer to the boundary of the property concerned;
- (d) to require and regulate the giving of notice and the deposit of plans and sections by persons intending to carry out any sewerage or drainage work on any land or premises and to regulate the approval or disapproval thereof and to require and compel the removal or alteration of any sewerage or drainage works begun or done in contravention of any by law;

- (e) to fix the charges which may be made for the use of such local authority's drains, sewers and sewerage works;
- (f) to require the licensing of plumbers and drain-layers for the purpose of authorizing them to carry out-
 - (i) plumbing or drain-laying work for the installation, alteration or repair of any system of drainage connected with any sewer of such local authority; or
 - (ii) drain-laying or drainage work (other than storm-water drainage) for draining soiled or waste water; and

to regulate such plumbers and drain-layers and to prohibit the carrying out of any such work by any unlicensed person.

Housing

177.(1) A municipal council, town council or an urban or area council may, subject to any written law relating thereto--

- (a) lay out building plots or otherwise subdivide any land acquired or appropriated by it, whether within or without its area, for the purpose of housing schemes for the inhabitants of its area;
- (b) erect and maintain dwelling-houses with their appurtenant outbuildings on such plots or subdivisions of land;
- (c) convert buildings into dwelling-houses and alter, enlarge, repair and improve the same;
- (d) let any dwelling-house erected or provided by it and charge such reasonable rent for the tenancy, or occupation thereof as it may determine;
- (e) sell any such dwelling-house to a person undertaking to reside therein and recover the purchase-price thereof by such instalments as it may determine;

- (f) sell, let or otherwise dispose of any plot or subdivision of land referred to in paragraph (a) of this subsection to any person for the purpose and under the condition that that person will erect and maintain thereon a dwelling-house for occupation by him;
 - (g) sell, let or otherwise dispose of land acquired or appropriated by such local authority, to any person for the purpose and under the condition that that person will erect and maintain thereon such number of houses as may be determined by such local authority in accordance with plans approved by it.
- (2) Nothing in subsection (1) shall authorize the disposal of land by a local authority, whether by sale, lease or otherwise, in breach of any trust, covenant or agreement binding upon the local authority.
- (3) Subject to such conditions as may be prescribed by the Minister, a local authority may advance money to any person--
- (a) to enable him to repair, reconstruct, enlarge or improve a dwelling-house occupied or intended to be occupied by him; or
 - (b) to enable him to reconstruct, whether on land provided by such local authority or otherwise, a dwelling-house for occupation by him; or
 - (c) to enable him to acquire for occupation by him any dwelling-house.
- (4) The Minister may make rules regulating the making of advances under subsection (3) and in particular--
- (a) for prescribing the nature of the security to be taken by the local authority in respect of any advance;
 - (b) for requiring a valuation to be made of the property the subject of any such advance;
 - (c) for prescribing the maximum proportion of the value of any property which may be advanced under the said subsection on the security thereof;
 - (d) for prescribing the rate of interest to be paid on such advances;

- (e) for prescribing the method of repayment of such advances;
- (f) for enabling such advances to be made by instalments paid from time to time as the work of construction, repair, reconstruction, enlargement or improvement of the dwelling-house proceeds.

Water Supply

178. A municipal council, town council, or an urban or area council may undertake the supply of, and establish, acquire and maintain works for the supply of water within its area, and with the consent of any other local authority within the area of that local authority.

Electricity Supply

181. (1) Subject to the Electric Power Act and to any other written law relating thereto, a local authority may undertake the supply of, and may establish, acquire and maintain works for the supply of electricity, light, heat or power within its area, or with the consent of any other local authority, within the area of that local authority; and without prejudice to the generality of the foregoing, a local authority may sell (including sale against payment by instalments) electric lines, fittings, and appliances to private consumers.

PART XII - CERTAIN POWERS, DUTIES AND PROVISIONS RELATING TO ROADS AND FERRIES

186. (1) A local authority may, with the approval of the Minister-
- (a) without prejudice to the exercise of any powers or duties conferred or imposed by the Ferries Act, establish and maintain toll bridges and services of ferry boats, together with landing places, approaches, ramps and other essential appurtenances, for the passage or carriage of passengers, animals, goods and vehicles using any road vested in such local authority under this Act; and
 - (b) enter into an agreement with any person for the establishment and maintenance by such person of any toll bridge or service of ferry boats which such local authority is under paragraph (a) itself authorized to establish and maintain, and for providing to such person such financial assistance in connection therewith as the Minister may approve.

- (2) Whenever any toll bridge or service of ferry boats is established and maintained by a local authority under this section, or by any person under an agreement entered into between such person and a local authority under subsection (1) (b), such local authority may, with the approval of the Minister, by order, prohibit any person (other than a person with whom the local authority has entered into an agreement as aforesaid) except with the written consent of, and subject to such conditions as may be imposed by, the local authority, from operating a toll bridge or carrying on a ferry boat service within the area of such local authority or any part thereof, and within such hours, as may be specified in such order:

PART XIII CERTAIN PROVISIONS RELATING TO
ADDITIONAL POWERS AND TRANSFERS AND DELEGATIONS OF POWERS

198. (1) A local council shall have such powers and duties as the municipal council or the council of the county division, as the case may be, within the area of which the local council is established may, with the approval of the Minister, delegate to it, and such other powers and duties as the Minister may, by notice in the Gazette, confer or impose upon it, being in either case powers or duties which the municipal council or the council of the county division within the area of which the local council is established, itself for the time being possesses; and the Minister may at any time vary or remove such powers and duties.
- (2) Where the Minister confers any power or imposes any duty upon a local council under this section, the local council shall be deemed to possess the power or be subject to the duty by delegation from the municipal council or the council of the county division within the area of which it is established, but the local council alone shall be entitled to exercise the power and shall be liable to perform the duty, as the case may be.
- (3) Where any function is delegated or deemed to have been delegated under this section, the general financial arrangements arising from the discharge of such function by the local council shall be agreed between the local authorities concerned or, in default of agreement, shall be determined by the Minister.
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199. In any area of a county where there is no county division, the county council shall have and may exercise all the functions of a council of a county division as prescribed or provided for in this or any other written law.

PART XIV - BY-LAWS

201.(1) Subject to section 202, a local authority may from time to time make by-laws in respect of all such matters as are necessary or desirable for the maintenance of the health, safety and well being of the inhabitants of its area or any part thereof and for the good rule and government of such area or any part thereof and for the prevention and suppression of nuisances therein and, more particularly, but without prejudice to the generality of the foregoing-

- (a) for controlling any of the things which it is empowered by or under this Act to do, establish, maintain or carry on; and
- (b) for controlling or regulating any of the things which, and any of the persons whom, it is empowered by or under this Act to control or regulate; and
- (c) for prohibiting or preventing by prohibition any of the things which it is empowered by or under this Act to prohibit; and
- (d) for requiring or compelling the doing of any of the things which it is empowered by or under this Act to require or compel.

(2) A local authority may, by by-law, prescribe all or any of the following penalties which may be imposed for breach of any by-law made by it under this Act, that is to say-

(a) a fine not exceeding two thousand shillings in respect of a first offence and not exceeding three thousand shillings in respect of a second or subsequent offence, or imprisonment for a period not exceeding six months in respect of a first offence and not exceeding nine months in respect of a second or subsequent offence, or both such fines and such periods of imprisonment; and

(b) in addition to the penalty provided in the preceding paragraph, in the case of continuing breach of any such by-law, a fine not exceeding twenty shillings for every day during which the offence continues;

Provided that any by law which under this paragraph prescribes a fine for each day during which an offence continues shall also provide that the aggregate of any such fines imposed shall not, in the case of any one continuing breach of the by-law in question, exceed two thousand shillings;

and a local authority may, by by-law, further prescribe that, in addition to any such penalty as aforesaid, any expenses incurred by the local authority in consequence of the breach of any by-law made by it under this Act or in the execution of any work directed by any such by-law to be executed by any person and not executed by him, shall be paid by the person committing such breach or failing to execute such work;

(4) Where a local authority is empowered to make by-laws controlling the doing of any act, and such by-laws require any person to obtain a licence from a specified authority before the doing of such act, such by-laws may require the deposit of such sum or the execution of a bond with or without sureties, as may be prescribed in such by-laws, in addition to any fee which may be prescribed, such sum to be refunded or such bond to be void, as the case may be, if the person to whom such licence is granted complies with all the conditions of such licence.

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- 209.(1) Where any person is convicted a second or subsequent time within a period of twelve months of having contravened any by-law by selling or exposing for sale or depositing for the purpose of sale or preparation for sale, or of having in his possession, any animal or article (whether solid or liquid) intended for human consumption which is diseased or unwholesome or unfit for human consumption, the court, if it finds that such person knowingly or wilfully committed both or all the offences, may, in addition to inflicting any other punishment, order that a notice of the facts be affixed, in such form and manner and for such period, not exceeding twenty-one days as may be specified in the order, to any premises occupied by such person, and may further order such person to pay the costs of such affixing.
- (2) If any person obstructs the fixing of any such notice, or removes, defaces or conceals such notice while affixed during the said period, he shall be guilty of an offence and shall, for each such offence, be liable to a fine not exceeding two hundred shillings.

PART XV - FINANCIAL PROVISIONS

- 216 (1) There shall be a fund, to be known as the general rate fund, for each and every municipality, and a fund, to be known as the county fund, for each and every county, and a fund, to be known as the township rate fund, for each and every township.
- (2) All receipts, including the rents and profits of all land owned by a municipal council, a county council or a town council shall be carried to the general rate fund, or the county fund, or the township rate fund, as the case may be, and all liabilities falling to be discharged by each of the said local authorities shall be discharged out of the general rate fund, or the county fund or the township rate fund, as the case may be.
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- (3) For the purposes of this section-
- (a) the receipts and liabilities of a municipal council shall include the receipts and liabilities of-
 - (i) the municipal council; and
 - (ii) every local council established for any area within the municipality;
 - (b) the receipts and liabilities of a county council shall include the receipts and liabilities of-
 - (i) the county council; and
 - (ii) the council of any county division situate within that county; and
 - (iii) every local council established for any area within that county or within any county division situate within that County;
 - (c) the receipts and liabilities of a town council shall include the receipts and liabilities of that town council.
- (4) Separate accounts shall be kept of all receipts carried to and payments made out of the general rate fund or the county fund or the township rate fund, as the case may be, for the purposes of the functions of each separate local authority, including each council of a county division and each local council-
- (a) in respect of general expenses; and
 - (b) in respect of each class of special expenses, except that where, as respects any two or more classes of special expenses, the contributory place is the same, one separate account may be kept as respects all expenses of both or all those classes.

- 217.(1) All payments to and out of the general rate fund or the county fund or the township rate fund shall be made by the chief financial officer.
- (2) Every municipal council, county council or town council shall make standing orders regulating the making of payments out of the general rate fund or the county fund or township rate fund, as the case may be, in respect of-
- (a) its own general and special expenses; and
 - (b) in the case of county councils or town councils the general and special expenses of the council of every county division within the county; and
 - (c) in the case of municipal councils, county councils or town councils, the expenses of every local council established for any area within the municipality, or within the county or county division as the case may be.
- 218.(1) Every local authority shall create an adequate general reserve fund for the purpose of providing a sufficient working balance and for meeting unforeseen contingencies.
- (2) Every local authority may from time to time, and shall, if so directed by the Minister, make provision, in levying any rate, for increasing the amount of its general reserve fund.
- (3) For the purpose of section 216, any direction given by the Minister under subsection (2) shall be a liability falling to be discharged out of the general rate fund, the county fund or the township rate fund, as the case may be, for which provision is not otherwise made.
- (4) The surplus balance, or the deficit on the general revenue account of a local authority at the end of the financial year shall be transferred to, or met from the general reserve fund, as the case may be.
- (5) The moneys in the general reserve fund shall, in so far as they are not immediately required as a working balance or for contingencies, be temporarily invested or deposited at interest in such manner as the Minister may from time to time approve for local authorities generally, or for particular classes of local authorities, or for a particular local authority.
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- 219.(1) A local authority may and, if so directed by the Minister, shall, create adequate renewals funds to provide for the entire or partial replacement of some or all of its assets, which, owing to depreciation or other cause, will require at some future date to be replaced.
- (2) Every such local authority shall pay annually into the renewals funds (if any) created by it under subsection (1), such contributions as may be necessary, and, except as is permitted by subsection (4), no such moneys or any part thereof shall be used either permanently or temporarily for any purpose other than the purposes for which they have contributed.
- (3) All interest or other sums derived from any such renewals fund shall be paid into and become part of such fund.
- (4) Pending the application of moneys in any renewals fund to the purposes for which such fund has been established the moneys in the fund shall (unless applied in any manner authorized by any written law) be invested in trustee securities or in such manner as may be approved by the Minister.
- 220.(1) A municipal council, county council or town council may, in accordance with rules made by it with the approval of the Minister, establish a capital fund for the purpose of defraying capital expenditure and reducing outstanding debts.
- (2) Rules made under subsection (1) may make provision for any matters incidental to the establishment and administration of such a capital fund.
- (3) Every council which has established a capital fund shall keep a separate account of the transactions relating to that fund, and Part XVII shall apply to every such account.
- 221.(1) A municipal council, county council or town council may, in accordance with rules made by it with the approval of the Minister, establish a consolidated loans fund for the purpose of centralizing all or part of its loan transactions.
- (2) Rules made under subsection (1) may make provision for any matter incidental to the establishment and administration of such a consolidated loans fund.

(3) Notwithstanding anything contained in any written law a council may pay into the consolidated loans fund established by it under this section any moneys forming part of any provident, superannuation, reserve, capital, capital reserve, renewals, repairs, depreciation, insurance, contingency or other fund of such council (hereinafter referred to as "the lending fund") and not for the time being required, and such moneys shall be deemed to be moneys borrowed by such local authority and may be used accordingly subject to the following conditions:-

- (a) the moneys so paid into the consolidated loans fund shall be repaid to the lending fund as and when required for meeting the obligations for which the lending fund was established; and
- (b) there shall be paid out of the consolidated loans fund to the lending fund an amount equal to the interest on any moneys so paid into the consolidated loans fund and for the time being not repaid, at such rate per centum per annum as may be determined by such council to be equal as nearly as may be to the average rate of interest payable by such council on its current borrowings.
- (4) Every council shall keep a separate account of the transactions of the consolidated loans fund established by it under this section and Part XVII shall apply to every such account.

PART XVI - LOANS OF LOCAL AUTHORITIES

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- (1) A local authority may from time to time, by a majority of the members of such local authority present at a meeting at which the majority voting shall not be less than a majority of the whole local authority, raise loans for such purposes relating to its functions, from such sources, in such amounts, and on such conditions, as the Minister may approve.
 - (2) Such loans shall be charged indifferently on all rates and revenues of such local authority and all securities therefor shall rank equally without any priority:

FEEES AND CHARGES FOR THE MUNICIPAL COUNCIL OF NYERI -
GAZETTE NOTICE NO. 4140, THE KENYA GAZETTE, OCTOBER 3, 1986

GAZETTE NOTICE No. 4140

THE LOCAL GOVERNMENT ACT

(Cap. 265)

THE MUNICIPAL COUNCIL OF NYERI

APPROVED FEES AND CHARGES, 1986/87

IN EXERCISE of the powers conferred by section 148 of the Local Government Act, the Municipal Council of Nyeri, has, with the approval of the Minister for Local Government, imposed the following fees and charges set out in the schedule hereto with effect from 1st July, 1986.

SCHEDULE

<i>Item, Occupation or Business</i>	<i>Approved Fees and Charges KSh. cts.</i>
Aerated water (production)	6,875.00
Aerated Water (K.C.C.)	5,625.00
Animal feeds processing	3,750.00
Auctioneers and court brokers	1,875.00
Auctioneering per day	625.00
Auctioneer and estate agents	3,125.00
Artists and signwriters	625.00
Advertisers	940.00
Application for transfer of permanent plot	1,250.00
Application for transfer of T.O.L.	750.00
Application for transfer of temporary site (e.g. charcoal yard)	500.00

SCHEDULE—(Contd.)

Item, Occupation or Business	Approved Fees and Charges KSh. cts.
Application for change of user	625.00
Approval of application for plots/stalls/kiosks/ hawkers	125.00
Application for sub-division	625.00
Advertising sign-board (non-electrical)	250.00
Application for change of business premises	500.00
Application to convert building	625.00
Application fees (licence forms)	30.00
Amusement machine—per machine	500.00
Beer depot—K.B.L.	7,500.00
Brewery—bottled beer (factory)	7,500.00
Blacksmith/tinsmith (small-scale)	500.00
Blacksmith (medium)	750.00
Blacksmith/tinsmith (large-size)	1,250.00
General engineering:	
Blacksmith/tinsmith makers (e.g. shaft)	3,125.00
Butcheries (large) high-class	3,125.00
Butcheries (small)	940.00
Butcheries (small), extended areas	625.00
Bar (excluding lodging) only	1,375.00
Bar only (extended areas)	1,000.00
Bar and restaurant (excluding lodgings)	2,500.00
Bar and restaurant (extended areas)	1,250.00
Bakeries (small)	3,125.00
Bakeries (big)	5,000.00
Bookshop (old town)	2,500.00
Bookshops (extended areas)	1,250.00
Building contractor (class "A" and "B")	3,750.00
Building contractor (class "C")	3,125.00
Building contractor class "D" and below	2,500.00
Business machine dealers (e.g. typewriters, adding machines and furniture)	3,125.00
Bone dealers	250.00
Business machine repairs and servicing:	
(a) Large	2,500.00
(b) Medium	1,250.00
(c) Small	875.00
Business adverts on windows/walls	250.00
Bricks/block makers	3,125.00
Transporters of sand dealer— (e.g. Tropical Trading Co.)	3,750.00
Burial fees—child	50.00
Burial fees—adult	75.00
Financial institutions	5,000.00
Barbers and hairdressers (small)	500.00
Barbers and hairdressers (large)	750.00
Battery charging business	500.00
Battery charging equipment	125.00
Commission agent—e.g. F.A.I., Schweppes	3,750.00
Cycle dealers	2,500.00
Cycle sub-dealers	1,250.00
Carts and wagons repairs	250.00
Clothing shops with groceries	1,375.00
Chicken roasting and fish and chips	1,250.00
Canteens	625.00
Charcoal/firewood depots	500.00
Commercial schools (large)	5,000.00
Commercial schools (small)	1,250.00
Car cleaners	100.00
Car cleaners (business)	625.00
Cinema kiosks	500.00
Curio shops (small)	625.00
Curio shops (large)	1,000.00
Canopy rent (per shop)	65.00
Clearance certificate	375.00
Central Kenya Show (catering, etc.) outside	65.00
Central Kenya Show (per day) each stand	100.00
Cinema and theatres	4,375.00
Capturing charges:	
(a) Cattle and pigs	25.00
(b) Goats and sheep	15.00
(c) Dogs	50.00
Connection to sewer charges:	
(a) Sewer connection charges (minimum)	500.00
(b) Where road surface is broken-up and the road is murrum per 3 metre wide road	1,500.00
(c) Where road surface is broken-up and the road is tarmac per 3 metre wide road	2,750.00
Carts and wagons licence plate	65.00

SCHEDULE—(Contd.)

Item, Occupation or Business	Approved Fees and Charges KSh. cts.
Conservancy fee per year (business premises)	315.00
Chemist shop	4,600.00
Chicken stalls (temporary) per day	6.00
Clothing shops:	
(a) Small	625.00
(b) Medium	950.00
(c) Large	2,500.00
Circus and fanfare (large) per day	625.00
Council nursery schools fee:	
(a) Nyakinyua per term	220.00
(b) Kingongo per term	450.00
Distributors:	
(a) Bread	1,565.00
(b) Milk	1,500.00
(c) Cigarettes	4,060.00
(d) Soda (aerated water)	3,125.00
(e) Beer	5,625.00
(f) Charcoal	857.00
(g) Soda (extended areas)	1,875.00
(h) Others (e.g. sweets)	2,000.00
Dry cleaners and dyers	4,375.00
Disco clubs	3,125.00
Discos—per night	375.00
Duplicate receipts	65.00
Dealers in farm implements, seeds and animal feeds	2,250.00
Disposal of condemned cattle, pigs, sheep/goat per carcass	65.00
Dog plate	65.00
Driving schools	3,125.00
Engineering consultants	2,500.00
Estate agents and land valuers	3,125.00
Electrical:	
(a) Appliances and contractors	3,750.00
(b) Electrical appliances	1,875.00
(c) Electrical contractor	2,500.00
Emptying buckets—per bucket (per day)	185.00
Emptying septic tank:	
(a) Per hour	250.00
(b) Per load carried	500.00
Evictions:	
(a) Sh. 400 and above	125.00
(b) Below Sh. 400	65.00
Entertainment levy:	
(a) Disco gate fee—per person per show	1.25
(b) Cinema per person per show	1.25
(c) Lodgings per person per day	2.50
Food stores (commercial)	1,875.00
Flour mills (posho mills)	1,250.00
Furniture and hardware dealers	3,125.00
Furniture dealers:	
(a) Large	1,875.00
(b) Small	1,250.00
Fire calls within municipality: Full cost to outside municipality—minimum charge per turn-out	450.00
Florist and sale of plants	625.00
Green grocers	625.00
Green grocery with other goods	1,000.00
Glaziers—general	3,125.00
Godowns and depots (warehouses)	3,725.00
Generators and refrigerators dealers and gas cookers	3,125.00
Secretarial services (e.g. typing)	500.00
Big transporters (per vehicle)	1,000.00
Building material agents	500.00
Cycle licence plate	12.50
Cycle licence late application	50.00
Search fees	65.00
Gaming machines (each)	750.00
Grazing fees—cattle (per month (peripheral acres))	65.00
Grocery—wholesalers, hardware, clothing, animal feeds	5,000.00
Grocery (small)	1,875.00
Heavy industry (e.g. mills) manufacturer	7,500.00
Hire purchase dealers (e.g. Singer, A.R.T., etc.)	6,250.00
Hides and skins dealers (e.g. bandas)	2,250.00
Hides and skins processing (tannery)	3,750.00

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SCHEDULE—(Contd.)

Item, Occupation or Business	Approved Fees and Charges KSh. cts.
Hotel—large (class "B") eating house	1,875.00
Hotel—small (class "A") eating house—old town	875.00
Hotel—small (class "A") eating house—old town extended areas	625.00
Hotel tourist (class "C") excluding lodging	4,375.00
Hotel tourist (class "B")—excluding lodging	6,250.00
Handicraft	500.00
Hawker (clothing)	500.00
Hawkers (others)	375.00
Hawker without licence (penalty)	180.00
Hardware dealers:	
(a) Small	1,875.00
(b) Medium	3,125.00
(c) Big and building materials	6,250.00
Herb dealers	1,250.00
Hand-carts licence	125.00
Hire of social hall—dances and parties per night/day	375.00
Hire of social hall—religious and social functions per meeting	250.00
Hire of classroom per meeting (nursery schools)	125.00
Hire of grader:	
(a) Commercial	625.00
(b) Public institutions	375.00
Hire of tractor commercial	875.00
Public institutions	525.00
Hire of roller—per hour	375.00
Hire of sprayer—per hour	150.00
Hire of tractor (KSC 101) per hour, per job	185.00
Hire of tapper per hour per job	185.00
Hire of one ton pick-up per hour per job	100.00
Hire of 1 ton pick-up per hour per job	75.00
Hire of 8-ton lorry per hour per job	150.00
Hire of Peugeot 504 saloon per hour for jobs	125.00
Hire of vehicles on distances:	
(a) Lorry per km.	25.00
(b) Tractor per km.	25.00
(c) Tapper per km.	25.00
(d) One-ton pick-up per km.	7.00
(e) 1-ton pick-up (1,200 cc.) per km.	5.00
(f) Peugeot 504 per km.	8.00
(g) Motor-cycle	2.00
Hire of refuse vehicles (per hour)	185.00
Import/export licensed businesses	3,750.00
Insurance office	5,000.00
Insurance agents/brokers	3,125.00
Ice-cream or candy shops	625.00
Juke boxes (each)	625.00
Knitting and clothing shops	1,250.00
Knitting/sewing machine each	250.00
Kiosks:	
(a) Shop	500.00
(b) Hotel	625.00
Kerosene pumps (for business)	500.00
Keys deposits—rental houses	125.00
Light industries (e.g. food processing—K.I.E. Industries)	2,500.00
Lodging below 6 rooms (old town)	950.00
Lodging below 6 rooms (extended areas)	625.00
Lodging over 6 rooms (extended areas)	950.00
Lodging (6-10 rooms)	1,875.00
Lodging (11-15 rooms)	3,125.00
Lodging (16 rooms and over)	4,375.00
Laundries and washers	625.00
Late application fee, per quarter (large business)	125.00
Late application fee, per quarter (small business)	65.00
Lorry load per day per entry	250.00
Luggage collection centres/transport agents	625.00
Manufacturer's representatives (agency)	3,750.00
Manufacturing industry (e.g. oil)	5,000.00
Motor spares dealers—general (class "E")	3,125.00
Motor spares dealers—dealer agents (class "A")	6,250.00
Motor vehicle workshop—dealer and agent	5,000.00
Motor vehicle workshop—general	2,500.00
Motor vehicle workshop:	
(a) Temporary sheds	1,875.00
(b) Extended areas	1,250.00
(c) Open-air garage	1,250.00
(d) <i>Jua kali</i>	250.00

SCHEDULE—(Contd.)

Item, Occupation or Business	Approved Fees and Charges KSh. cts.
Milkshops	250.00
Murram and sand dealers	2,500.00
Miraa dealer	500.00
Market shops per month:	
(a) Category "A"	700.00
(b) Category "B"	500.00
(c) Category "C"	250.00
(d) Third urban project—large	750.00
(e) Third urban project—small	600.00
Meat roasting or cooking:	
(a) Old town	625.00
(b) Extended areas—large	375.00
(c) Extended areas—small	250.00
Medicine shop (<i>Duka la dawa</i>)	1,250.00
Medical equipment shop	1,000.00
Medical X-ray premises	1,875.00
Mobile advertisers	1,875.00
Manatus, e.g. Land-Rovers, pick-up, kombis, station wagons, etc.:	
(a) Under 9 passengers per month (association members)	125.00
(b) 9 to 25 passengers per month (association members)	150.00
(c) 16 to 22 passengers per month (assoc. members)	250.00
(d) Non-association members, under 16 passengers per month	185.00
(e) Non-association members, 16-22 passengers per month	275.00
Musical instruments shops	1,250.00
Musicians/dancers (per day or play)	250.00
Traditional dancers per year	1,250.00
Magicians and comedians and showmen per day	250.00
Monde ice-cream (per trolley)	250.00
New and second-hand motor dealers	5,000.00
Newspapers and periodicals	250.00
New and second-hand motor dealers	1,565.00
Night clubs	4,375.00
Nursery school (private):	
(a) Class "A"	2,250.00
(b) Class "B"	1,500.00
Off-licence shops	1,000.00
Open-air auctioneers/wholesalers	1,875.00
Omni-buses (over 43 passengers) per month to stage	625.00
Omni-buses (31-40 passengers) per month	375.00
Omni-buses (16-30 passengers) per month	315.00
Occupation certificate:	
(a) Below 5,000 sq. ft.	1,000.00
(b) Above 5,000 sq. ft.	1,250.00
Petrol stations (filling stations)	1,000.00
Petrol and service stations	3,750.00
Printing press:	
(a) Large	6,250.00
(b) Small	3,435.00
Plan printing—per sq. metre or part thereof	65.00
Plans tracing and printing per copy	125.00
Plot rent (Kamakwa, Ruringu, Mathari, Muringato, Thunguma, Kamuyu, Nyaribo and Kirichu)	375.00
Photocopying services	625.00
Photostat copy (council photocopier)	3.00
Painters workshops and signwriters	500.00
Photographers and drawers and picture	625.00
Poultry and egg dealers (including fish)	375.00
Pound fees—motor vehicles (per day)	125.00
Pick-up load/per day (market) per day	100.00
Photo studio:	
(a) Big	1,875.00
(b) Small	1,250.00
Plumbers and drains layers licence	1,250.00
Pound fees (per day):	
(a) Cattle	40.00
(b) Goats and sheep	25.00
(c) Poultry	6.00
(d) Dog	65.00
Private members club:	
(a) Big	4,375.00
(b) Medium	1,250.00
(c) Small	625.00

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SCHEDULE—(Contd.)

Item, Occupation or Business	Approved Fees and Charges KSh. etc.
Radio repairs:	
(a) Large	950.00
(b) Small	625.00
Radio and electronic equipment	2,750.00
Radio and music shop:	
(a) Small	950.00
(b) Large	1,565.00
Rents for plots where timber, sand, etc. is stored (p.a. per ¼-acre or less)	1,875.00
Retail shops:	
(a) Large	1,875.00
(b) Medium	1,250.00
(c) Small	950.00
(d) Small—extended areas	750.00
Second-hand motor dealers	3,750.00
Saw milling industry:	
(a) Large	5,000.00
(b) Medium	3,750.00
(c) Small	1,250.00
Snack bar and cafeteria	1,250.00
Stations:	
(a) Large	3,125.00
(b) Small	1,250.00
Shoe dealers (wholesalers)	3,725.00
Shoe dealers (retailers):	
(a) Large	3,125.00
(b) Small	1,250.00
(c) Extended areas	950.00
Shoe makers and repairers	950.00
Shoe stockist:	
(a) Old town	3,125.00
(b) Extended areas	1,250.00
Shoeshine, newspapers and periodicals	250.00
Shoe repair (verandah)	250.00
Shoe repairers (shops)	625.00
Spraying of bees or rats per operation	250.00
Second-hand goods dealers	1,125.00
Scrap-metal dealers	1,500.00
Sports equipment dealers	1,500.00
Supermarket	4,375.00
Signboards:	
(a) 3' x 5' and over	250.00
(b) 3' x 5' and 1' x 11'	185.00
(c) 1' x 11' and under	125.00
Search fees for boucons (second showing)	375.00
Showroom for manufacturer's shop	950.00
Slaughterhouse fees:	
(a) Cattle, Nyeri	50.00
(b) Others, e.g. Kiganjo	35.00
(c) Goats and sheep, Nyeri	20.00
(d) Calves, Nyeri and others	25.00
(e) Pigs, Nyeri	35.00
(f) Pigs, Kiganjo	35.00
Slaughtering outside municipality, fine (per animal)	500.00
Sale of council's minutes	15.00
Sale of manure per ton (excluding transport)	85.00
Sale of sludge per ton (excluding transport)	85.00
Sale of slaughter house use waste (per ton)	85.00
Sale of nursery plants (each tree in bag)	15.00
Sale of fruit trees and flower plants each	25.00
Entrance fees—market per day	4.00
Shamba fees (per half-acre or less)	125.00
Stall rents:	
(a) Nyeri per month	65.00
(b) Nyeri—third urban project	100.00
(c) Kiganjo per month	35.00
(d) Ruringu per month	18.00
(e) Kamakwa per month	18.00
Security guards services:	
(a) Large	3,125.00
(b) Medium	2,500.00
Storage of slaughtered cattle (per day)	65.00
Sale of plans:	
(a) High cost houses (minimum)	750.00
(b) Medium cost houses (minimum)	375.00
(c) Site and service (minimum)	125.00
(d) Low cost houses (minimum)	250.00

SCHEDULE—(Contd.)

Item, Occupation or Business	Approved Fees and Charges KSh. etc.
Storage of slaughtered pig (per day)	65.00
Store separate from the shop	625.00
Storage of slaughtered sheep/goat (per day)	35.00
Tailor and clothing shop (large)	2,500.00
Tailoring shop—large	1,875.00
Tailoring—small	750.00
Traditional liquor brewery	2,500.00
Travelling wholesalers	2,500.00
Taxi-cabs	750.00
Tyre retailers and retreads agents	3,125.00
Travel agents	1,500.00
Tourist vehicle (per day)	50.00
Travelling tea/soda man (hospital)	250.00
Temporary plots on public land rent	375.00
Towing charges—motor vehicles	625.00
Transfer of business licence	625.00
Transfer of kiosk licence	250.00
Transfer of hawk licence	375.00
Tipping site charges (including refuse)	500.00
Tailoring school	1,250.00
Traditional liquor bar	1,250.00
Unblocking sewer and drains	185.00
Up-country bank charges—0.2 per cent of amount on cheque (minimum)	15.00
Verandah traders (watch repairers, tailors, shoe-shine, lock repairers)	250.00
Watch repairers	250.00
Workshop without sawbench (carpentry workshop)	750.00
Wholesale shops	3,750.00
Wholesale shops (extended areas)	2,250.00
Watch dealers (including selling other items)	950.00
Wine merchants	3,125.00
Wholesale luggage/bag/day—market	4.00
Hire of chairs (institutions) deposit	375.00
Hire of chairs (individuals) per chair	1.50
Rewinder (motors)	1,000.00
Tyre wholesalers	3,750.00
Water and sewerage levy per month	15.00
Development levy (per head)	25.00
Building inspection fees:	
(a) 0-500 sq. ft.	250.00
(b) 501-2,000 sq. ft.	375.00
(c) 2,001-4,000 sq. ft.	625.00
(d) 5,001 and over	1,250.00
Gifts shop (retail)	1,500.00

HOUSING FUND—RENTS

Blue Valley:	
(a) Business	500.00
(b) Business	350.00
(c) Rental	180.00
(d) Rental	240.00
(e) Rental	300.00
(f) Rental	350.00
Kimathi Estate—rental:	
(a) "C" type (3)	650.00
(b) "C" type (1)	660.00
(c) "D" type	550.00
(d) "E" type (40 units)	650.00
(e) "E" type (20 units)	700.00
Institutional houses (social hall):	
(a) Beerhall	200.00
(b) Market	200.00
Water/sewage as per house allowance—senior staff houses:	
(a) Town clerk	106.00
(b) Mechanical engineer	106.00
Staff houses:	
(a) Single	150.00
(b) Double	250.00
Kiganjo—rental	380.00
18 Kenya Posts and Telecommunication Corporation houses	600.00

SCHEDULE—(Contd.)

Item, Occupation or Business Approved Fees and Charges
KSh. etc.

WATER AND SEWERAGE FUND

Rates of Charges

Approved Fees and Charges

Water charges:

Minimum charge:

0-6,000 litres	25.00
	per 1,000 litres
6,001-20,000 litres	3.00
20,001-50,000 litres	3.75
50,001-100,000 litres	3.75
100,001-300,000 litres	3.75
300,001 and above	3.75

Sewerage charges:

Minimum charge:

0-6,000 litres	30.00
	per 1,000 litres
6,001-20,000 litres	2.50
20,001-50,000 litres	2.90
50,001-100,000 litres	2.90
100,001-300,000 litres	2.90
300,001 and above	2.90

Meter rent:

1/2" rent per month	5.00
1" rent per month	10.00
1 1/2" rent per month	15.00
2" rent per month	20.00
4" rent per month	25.00
Over 4" rent per month	Agreement

Conservancy charges:

Refuse collection per month per dustbin (pay in advance)	15.00
Dustbin charges	—

Other charges:

Reconnection fee (including consumer)	80.00
Turning on fee (old connection)	40.00
Turning off fee (on consumer's request)	40.00
Special reading fee (on consumer's request)	40.00
Testing meter fee (on consumer's request)	40.00

New connections:

First 30 meters from mains (minimum) labour only	250.00
Every meter thereafter	3.00
Water kiosk rent	50.00
Water charges per 1,000 litres	10.00

Deposits:

Estimated monthly consumption

(a) Up to 250,000 litres or 55,000 gallons	250.00
(b) 25,000-50,000 litres or 55,000-110,000 gallons	500.00
(c) 300,000-1,000,000 litres or 110,000-220 gallons	1,000.00
(d) Over 1,000 litres or over 200,000 gallons	2,000.00

Note.—If water is disconnected, one will be required to pay additional deposit to council before re-connection.

By Order of the Municipal Council of Nyeri.

M. S. GITHEGI,
Town Clerk.

FINANCIAL MANAGEMENT WORKSHOP
REVENUE GENERATION
KENYA

APPENDIX C

FEES AND CHARGES FOR THE TOWN COUNCIL OF VOI -
GAZETTE NOTICE NO. 415, THE KENYA GAZETTE, JANUARY 23, 1987

GAZETTE NOTICE NO. 415

THE LOCAL GOVERNMENT ACT

(Cap. 265)

THE TOWN COUNCIL OF VOI

FEES AND CHARGES WITH EFFECT FROM JANUARY 1985

IT IS notified for the general information of the public that in exercise of the powers conferred under section 148 of the Local Government Act, the Town Council of Voi has, with the approval of the Minister for Local Government, imposed the following fees and charges with effect from January 1985.

SCHEDULE

Occupation or Business	Approved Fees and Charges KSh. cts.
Large retail shop (town centre)	300.00
Small retail shop	150.00
Baker:	
(a) Large	500.00
(b) Small	200.00
Eating house and tea shop	150.00
Supplementary butcher	50.00
K.C.C. agent/distributor	500.00
Petty charcoal dealer	150.00
Bicycle repairs	120.00
Blacksmith/tinsmith	150.00
Vegetable/fruit dealer	150.00
Tailors licence	100.00
Garage/motor vehicle repairs	400.00
Milling, gristing engine driver	200.00
Green grocer	75.00
Motels and hotels	1,000.00
Lodging house	400.00
Bookshop	200.00
Cinema theatre	400.00
Kiosk	150.00
Brick/block maker	400.00
Preparation of ballast	200.00
Quarrying of building stones	200.00

Musician band (residential)	200.00
Hawker (general)	150.00
Watch repairer	100.00
Slaughter man	40.00
Newspaper vendor	50.00
Shoe shiner	40.00
Milk Purveyor	40.00
Fishmonger	75.00
Canteen	150.00
Radio repair	150.00
Gruel and traditional food	120.00
Hardware and building materials	400.00
Driving school	600.00
Travel agent	200.00
Laundry (manual)	150.00
Common minerals licence	500.00
Bicycle dealer	150.00
Dealer in ready-made clothes	150.00
Hawker in second-hand clothes	300.00
Hawker in books	100.00
Second-hand clothes shop	300.00
Motor spare part	400.00
Bicycle spare parts or/and other	150.00
Knitting machine licence (veranda)	100.00
Building contractors	600.00
Rate clearance certificate	150.00
Search/duplicate licence	20.00
Artist and signwriter	75.00
Clothes factory	1,000.00
Mechanized dry cleaning	300.00
Furniture shop	150.00
Breweries depot licence	1,000.00
Permit to operate business (three months)	50.00
Temporary permit to transport goods (outside town)	50.00
Shoe maker licence	150.00
Tour operators (agent)	200.00
Scrap metal dealer	150.00
Private school	600.00
Sisal poles dealer	150.00
Distributor/agent:	
(a) Bread	300.00
(b) Cigarettes	1,000.00
(c) Beer	1,000.00

<i>Occupation or Business</i>	<i>Approved Fees and Charges KSh. cts.</i>
(d) Soft drinks	1,000.00
Music shop	200.00
Hand-craft	100.00
Hides and skins processing tannery	1,000.00
Snack bar cafeteria	500.00
Bar without spirits	500.00
Bar with spirits	1,000.00
Bar and restaurant (without spirits)	1,000.00
Bar and restaurant (with spirits)	1,500.00
Godown and depot (warehouse)	1,000.00
Large tailors	750.00
Large tailors (clothing shop)	1,000.00
Knitting shop	300.00
Carpenter shop (undershed)	150.00
Saw milling industry	1,000.00
Workshop	500.00
Hotel (medium class)	750.00
Music-halls	30.00
Mobile advertisers	100.00
Commercial school (private)	750.00
Disposal of condemned carcasses:	
(a) Goat/sheep	10.00
(b) Cattle	20.00
Displaying of advertisements	500.00
Hair dresser saloon	80.00
Undershed mechanic	150.00
Undershed bicycle repairer	75.00
Eggs and Poultry dealer	80.00
Special licence (within council premises)	40.00
Kenya Power and Lighting Company	1,500.00
Magician, comedian and showman (per day)	30.00
Disco per night	30.00
Disco licence	450.00
Insurance agent	150.00
Curio shop	200.00
Business mechanic dealer (e.g. typewriter, weighing, sawing machines)	750.00
Mobile ice creams	50.00
Ice Cream or candy shop	150.00
Battery charging (garage)	100.00
Wines and spirits distributor	1,000.00
Hides and skins dealer	300.00
Butchery	500.00
Meat roasting	100.00
Dairy shop owner (with retinling)	200.00
Carpenter's shop (show-room)	300.00
Charcoal dealer	500.00
Barber licence	150.00
Workshop (steel work)	500.00
Petrol station (with servicing facilities)	1,000.00
Petrol station (without servicing facilities)	500.00
Night club licence	1,500.00
Travelling musician or band (per performance)	100.00
Timber merchant	500.00
Radio dealer	500.00
Welding and pannel beater electrical	300.00
Consent to prospect mines fees	500.00
Shoe dealer/ikita agent	400.00
Hawker in new clothes	500.00
Travelling wholesalers	1,000.00
Hire purchase shop	500.00
Retread and second-hand tyre dealers	250.00

Electrical contractors	300.00
Wood/curing dealer	250.00
Agent tea distributor	1,000.00
Photo copying	150.00
Factory/industry (with under 200 employees)	1,000.00
Factory/industry (with under 1,000 employees)	2,000.00
Factory/industry (with over 1,000 employees)	3,000.00
Photo studio	200.00
Mirror dealer	300.00
Herbalist licence	400.00
Auctioneer's licence	500.00
Insurance office licence	1,000.00
Pharmacy shop (<i>Duka la dawaa</i>)	1,000.00
Juke box licence	150.00
Application for change of business	150.00
Cereals buying licence	500.00
Decoration and painter's licence	75.00
Picture framing licence	100.00
Hawker flower licence	75.00
Matts basket dealer	150.00
Artisan group's licence	300.00
Machine service dealer (office)	150.00
Motor tyre dealer (new)	400.00
Printing of stationeries licence	1,000.00
Penalty for late renewal of licence	100.00
Quarry excavators	1,500.00
Super market	1,000.00
Taxi cab operators	200.00
Tent site (per night)	20.00
Fruit juice dealer licence	150.00
Bar off-licence:	
(a) Beer without spirits	150.00
(b) Beer with spirits	300.00
Contractors, plumbing and sanitary work licence	500.00
Mobile dairy	200.00
Miller factory	2,000.00
Manual crusher	200.00
Bank licence	1,000.00
Electrical welding	300.00
Cold storage	200.00
Advertising charges:	
(a) Poster (sign board) displayed on main and side stand per annum per soft or part there of per annum	50.00
(b) Posters (sign boards) displayed elsewhere in stadium other places mentioned in above per annum	15.00
Laundry electrical	500.00
Wholesale business	1,000.00
Sub-letting/change of over fees	40.00
Plot transfer fees	40.00
Change/transfer plots/building	1,000.00
Consent on plot application (non-refundable)	500.00
Change of user	50.00
Kanga "B" market plot rents	50.00
Squatter plots	50.00
F.O.L. plots	50.00
Site and service plots	50.00
Approval of building plans:	
(a) Commercial/residential	250.00
(b) Each additional storey	100.00
(c) Residential building	150.00
(d) Each additional storey	100.00
Site plan and layout plan	50.00
Drawing of building plans:	
(a) Commercial/residential	750.00
(b) Each additional storey	300.00
(c) Residential plan	500.00
(d) Each additional storey	200.00
Site plan and layout plan	100.00

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FEES AND CHARGES FOR THE COUNTY COUNCIL OF WARENG -
GAZETTE NOTICE NO. 1258, THE KENYA GAZETTE, MARCH 20, 1987

GAZETTE NOTICE No. 1258

THE LOCAL GOVERNMENT ACT

(Cap. 265, section 148)

THE COUNTY COUNCIL OF WARENG

FEES AND CHARGES

NOTICE is given for the information of the general public that in exercise of the powers conferred by section 148 of the Local Government Act, the County Council of Wareng has, under resolution CCW 600/86 of 27th March, 1986, and with the approval of the Minister for Local Government, imposed the following rates of fees and charges with effect from 1st January, 1987. Any defaulter shall be liable to pay a fine not exceeding KSh. 2,000 or imprisonment for a period not exceeding six (6) months, or both such fine and imprisonment.

SCHEDULE "A"

<i>Item/Occupation or Business</i>	<i>Approved Fees and Charges KSh. Cts.</i>
Bakery	400.00
Hand-push cart	50.00
Butchery	400.00
Petty traders	250.00
Hair dresser/barber	75.00
Retail shop	350.00
Fish monger	250.00
Hide and skins trader	300.00
Residential:	
(a) Ordinary	400.00
(b) Hotel classes "C" and "D"	750.00
Native African medicine dealer	70.00
Native African <i>mili</i> bar	200.00
Lodging house	500.00
Joinery workshop	350.00
Cafe, eating house and tea rooms	300.00
Grocer	350.00
Bookshop	250.00
Carpenter	300.00
Restaurant	450.00
Wholesale trader in food	250.00
Produce dealer (millet, maize, beans, fruit, onion and vegetable)	170.00
Manufacture of ice-cream	200.00
Milling and grinding (<i>posho</i> mills)	450.00
Workshop	500.00
Blacksmith	250.00
Welding	400.00
Laundry (mechanical)	200.00
Barber	200.00
Factory	2,000.00
<i>Dhobi</i> (hand cleaning)	200.00
<i>Mibaa</i> trader	100.00
Automobile garage	600.00
Charcoal <i>banda</i>	300.00
Automobile shop (spare)	600.00
Dairy	200.00
Auctioneer general	5,000.00

SCHEDULE—(Contd.)

Item/Occupation or Business	Approved Fees and Charges KSh. Cts.
Godown	600.00
Kiosks and counters	200.00
Ment roasting and soup making	250.00
Court brokers	3,000.00
Bar owners:	
(a) On licence	550.00
(b) Off-licence	400.00
Petrol stations:	
(a) Petrol pump in drum	300.00
(b) Service station	500.00
(c) Paraffin pump	50.00
Chemist	200.00
Vernadiah tailor	200.00
Travelling musician	300.00
Quarry licence	2,000.00
Saw millers	2,500.00
Drapers and tailoring shops	250.00
Purveyor of milk	100.00
Mechanic (open air)	250.00
Scud trader permit	300.00
Slaughterman licence fee	100.00
Poultry and egg trade licence	220.00
Honey trader licence	50.00
Decorator's and painter's licence	150.00
Milk-buyer licence	1,000.00
Firewood and charcoal dealer	300.00
Saw bench	300.00
Pottery maker	100.00
Repair of bicycle	220.00
Shoe and sandal maker	100.00
Small seller	50.00
Sign writer/artist	100.00
Scrap metal dealer	300.00
Vernadiah and street shoe cleaner	50.00
Weaver and spinner	100.00
Hardware	750.00
Travelling wholesaler	1,700.00
General wholesaler	600.00
Donkey licence	20.00
Radio dealer	350.00
Transfer of business	200.00
Change of business	200.00
Picture frame dealer	100.00
Dealer in secretarial services	500.00
Theatres and other places of Entertainment:	
Annual licence	500.00
Monthly licence	200.00
Occasional licence per perform	100.00
Billiards saloons:	
Annual licence	150.00
Monthly	150.00
General Contractors:	
(a) Annual licence	500.00
(b) Half-yearly licence	300.00
(c) Quarterly licence	200.00
Brick/block making:	
(a) Annual licence	200.00
(b) Half-yearly licence	100.00
(c) Quarterly licence	50.00
Building Contractors:	
(a) Annual licence	500.00
(b) Half-yearly licence	300.00
(c) Quarterly licence	200.00
Bush/Clearing:	
(a) Annual licence	60.00
(b) Half-yearly licence	40.00
(c) Quarterly licence	20.00
Well Digging:	
(a) Annual licence	60.00
(b) Half-yearly licence	40.00
(c) Quarterly licence	20.00

SCHEDULE "B"

Stock Auctions

Cattle seller, per head of cattle	15.00
Cattle buyer per head of cattle	15.00
Goat/sheep seller per head of goat/sheep	4.00

SCHEDULE—(Contd.)

Item/Occupation or Business	Approved Fees and Charges KSh. Cts.
Slaughter fee per head of cattle	15.00
Slaughter fee per head of sheep/goat	6.50
SCHEDULE "C"	
Diatomaceous, murrain, broken stone, ballast and sand	
lime/ton (per ton)	5.00
All common materials, other than diatomaceous, murrain	
broken stones and ballast (per ton)	7.50
SCHEDULE "D"	
Water Charges	
School:	
(a) Treated water	220.00
(b) Raw water	135.00
Health centre:	
(a) Treated water	220.00
(b) Raw water	135.00
Chief's camp:	
(a) Treated water	220.00
(b) Raw water	100.00
Police post:	
(a) Treated water	220.00
(b) Raw water	110.00
Cattle dips (raw water)	135.00
Nursery (horticultural):	
(a) Treated water	165.00
(b) Raw water	130.00
Hotel and bar:	
(a) Treated water	165.00
(b) Raw water (individual)	130.00
Hotel:	
(a) Hide and skins bands (communal tap)	30.00
(b) Treated water (individual)	135.00
(c) Raw water (individual)	85.00
(d) Communal tap	20.00
Butchery:	
(a) Treated water (individual)	130.00
(b) Raw water	85.00
Shop:	
(a) Treated water (individual)	150.00
(b) Raw water	85.00
(c) Communal tap	20.00
Postho mill:	
(a) Treated water (individual)	130.00
(b) Raw water	85.00
(c) Communal tap	20.00
Petrol station:	
(a) Treated water (individual)	350.00
(b) Raw water	220.00
Water for construction purposes	500.00

SCHEDULE "E"

Grazing Fee in Holding Grounds

Cattle and donkey per head per month	2.00
Sheep and goat per head per month	1.00

SCHEDULE "F"

Hawkers Licence

Flowers	65.00
Newspapers	65.00
Native handicrafts	75.00
Second-hand goods per annum	300.00
Second-hand clothes per day	10.00
Second-hand clothes	1,500.00
Vegetables and fruits	60.00
Utensils per annum	2,000.00
Utensils per day	10.00
New clothes	2,000.00
Simis/Somali swords	200.00
Sheet wool dealer	500.00
Furniture	500.00
Furniture per day	5.00

SCHEDULE "G"

Hire of hall per day	200.00
Hire of committee room per day	100.00

Dated the 27th March, 1986.

J. F. K. BARMASAI,
Clerk to Council.

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<i>Occupation or Business</i>	<i>Approved Fees and Charges KSh. cts.</i>		
Special plans on request:		Conservancy fees:	
(a) Non-storey	200.00	(a) Shop owner	150.00
(b) Storey	500.00	(b) Residential plot	50.00
(c) Extra copy 50 per cent of ("a" and "b")		Common mineral royalties per ton:	
Valuation on request 1 per cent of valuation of building	50.00	(a) Sand	3.00
Approval of ordinary plans	50.00	(b) Limestone	5.00
Approval of special plans	200.00	(c) Diatomite murram broken stone	2.00
Hire of stadium:		(d) Ballast	2.00
(a) International competition and friendly matches plus 10 per cent gross gate collection	500.00	Sand collection permit:	
(b) National competition and friendly matches plus 10 per cent gross gate collection	300.00	(a) One day (per lorry)	50.00
(c) Other league matches (including knock-outs matches) plus 10 per cent gross gate collection	250.00	(b) One week (per lorry)	300.00
(d) Local competition (excluding super league clubs and friendly matches) plus 10 per cent gross gate collection	250.00	(c) One month (per lorry)	1,000.00
Athletic meeting:		(d) Three months (per lorry)	2,000.00
Commercial and other organization, plus 10 per cent gross gate collection	100.00	Murram and sand dealer	500.00
Meetings:		Matatu per trip (one to 17 passengers)	5.00
(a) Trade union	500.00	Bus and mini-buses (per trip, over 18 passengers)	10.00
(b) Religious	100.00	Bicycle licence	10.00
(c) Commercial exhibition shows and pop festival (per day)	500.00	Waveleaves charges for E.A.P.&L. Telecoms. (per pole, per year)	1.50
(d) Religious (per day)	50.00	Cess:	
Hire of open grounds:		(a) Sisal (per ton)	20.00
(a) Football (per day)	50.00	(b) Vegetable (per kilo)	.03
(b) Athletic and other sports (per day)	50.00	(c) Sugar-cane (per stick)	.01
(c) Trade union (per day)	200.00	(d) Hides and skins:	
(d) Commercial exhibition shows and pop festivals (per day)	500.00	(i) Cattle (per hide)	2.00
(e) Religious (per day)	50.00	(ii) Goat/sheep (per skin)	.50
Hire of council social hall:		(iii) Cattle cess	10.00
(a) Night time for dances	100.00	(iv) All other fruits price paid by producer (5 per cent)	
(b) Night time for ceremonies	50.00	Slaughter house fees:	
(c) Night time for cinema	50.00	(a) One head cattle	4.00
(d) Day business meeting	75.00	(b) One head goat/sheep	2.00
(e) Day time for charities and meetings	30.00	Stock auction/sale fees:	
Gate fees charges (local):		(a) One head cattle	4.00
(a) Seated	5.00	(b) One head goat/sheep	2.00
(b) Standing	2.00	Disposal of condemned carcasses cow	30.00
(c) Children	.50	Poultry (per head)	.50
Gate fees charges national/international:		Nursery school fees for a month (per child)	20.00
(a) Seated	20.00	House completion certificate	500.00
(b) Standing	10.00	Jewellers and precious stone dealer	1,000.00
(c) Children	3.00	Mattress and cushion makers	500.00
Renewal/issue of licences application fees	20.00	Plan for barter market plot	40.00
Hawker application fees	5.00	Collection of rubbish from Bata	25.00
Survey fees (sketch plans) set of five copies	100.00	Kerosine dealer	100.00
Inspection fees (1 per cent)		Kerosine retailer	20.00
Estimate (1 per cent)		Textile wholesale dealer	1,000.00
Alteration of plan fees:		Import/export licence	2,000.00
(a) Commercial	400.00	Dealer in building poles	200.00
(b) Residential	300.00	Tyre shoe maker (<i>Kirikiti</i>)	150.00
Ground fees per sq. ft. (per month)	.10	Dealer in home utensils	300.00
Burial fees:		Draper	175.00
(a) Child	120.00	Auctioneers licence "A"	200.00
(b) Adult	150.00	Auctioneers (registered)	150.00
Clearance certificate:		Electricians (registered)	500.00
(a) Loan	100.00	Plumber (registered)	500.00
(b) Land	150.00	<i>Dhobi</i> open air/verandah	150.00
		Building poles licence	200.00
		Soup maker licence	100.00
		Kenya National Trading Corporation	1,500.00
		National Cereals and Produce	1,500.00
		Stationers	1,000.00
		Search fees for beacon and showing	150.00
		Showroom for manufacture (shop)	500.00

<i>Occupation or Business</i>	<i>Approved Fees and Charges KSh. cts.</i>
Security goods service office	750.00
Second-hand building materials licence	200.00
Office appliance agents/dealer	600.00
Radio, T.V., record-players, radiograms dealers and repairs	1,000.00
Private members club	400.00
Gas dealers (in shop)	200.00
Animal health produce licence	500.00
Private, investigator and security guard	1,000.00
Tourist hotel (class "D")	2,000.00
Tourist hotel (class "C")	1,500.00
Traveling wholesaler's licence	1,000.00
Application for conversion of building	100.00
Confectionary shop	150.00
Kenya Charity Sweepstake (kiosk)	75.00
Plumber and sanitary repairer	200.00
Sale promotion vehicles with loud-speakers	300.00
Snuff seller	50.00
Acrobatic and magic show licence	1,000.00
Mobile bookshop	100.00

By Order of the Town Council of Voi.

Dated the 18th December, 1986.

O. B. MWACHALA,
Acting Town Clerk/Treasurer.